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ANNUAL REPORT 1982

**FIFTY-FIRST
ANNUAL REPORT
FISCAL YEAR ENDED
JUNE 30, 1982**

**COMPTROLLER
STATE OF NEW HAMPSHIRE**

BEST AVAILABLE COPY



The State of New Hampshire
Department of Administration and Control

FIFTY-FIRST
ANNUAL REPORT
FISCAL YEAR ENDED
JUNE 30, 1982

MICHAEL R. CORNELIUS
STATE COMPTROLLER

STATE OF NEW HAMPSHIRE
DEPARTMENT OF ADMINISTRATION AND CONTROL
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

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LETTER OF TRANSMITTAL

November 19, 1982

To: His Excellency The Governor
and The Honorable Council

In accordance with statutory requirements, I submit herewith the Fifty-first Annual Report of the Comptroller covering the fiscal operations of the State government for the fiscal year ended June 30, 1982.

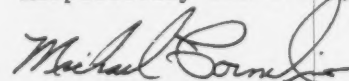
Information in this report includes financial transactions recorded in the centralized appropriation accounting system on the basis of accounting prescribed by law for budgetary purposes as well as by Generally Accepted Accounting Principles (GAAP). The financial transactions on a Generally Accepted Accounting Principle (GAAP) basis are only included in the category General Purpose Combined Financial Statements sections I through IV and Supplementary Financial Data sections V through XII.

Ernst & Whinney has performed an independent audit of the State's accounting records in accordance with Generally Accepted Auditing Standards (GAAS) for the fiscal year ended June 30, 1982. Their report is contained in the General Purpose Combined Financial Statements section and applies only to that section and the Supplementary Financial Data.

Certain adjustments were made for Fiscal 1982 in order to present the State's Financial Statements for the year ended June 30, 1982 in conformity with Generally Accepted Accounting Principles (GAAP) with the exception of certain items so noted in the auditor's report.

The State of New Hampshire ended the fiscal year 1982 with a General Fund Unappropriated (Deficit) of \$(33,178,689) on a Budgetary basis and \$(60,667,823) deficit on a GAAP basis which compares with fiscal year 1981 (deficit) of \$(30,637,551) and (deficit) of \$(49,484,189), respectively. The most recent spending and revenue plan projected a reduction in the General Fund Budgetary (Deficit) from \$(30,637,551) at June 30, 1981 to \$(20,257,401) as of June 30, 1982. However, in fiscal 1982 there was a shortfall of \$(12,921,288). This was due primarily to unrealized Unrestricted Revenue of \$(8,480,500) and a shortfall in lapses of \$(5,234,876). For additional information pertaining to highlights of the State's operations for this period, please refer to the Notes to Financial Statements as they are an integral part of this report.

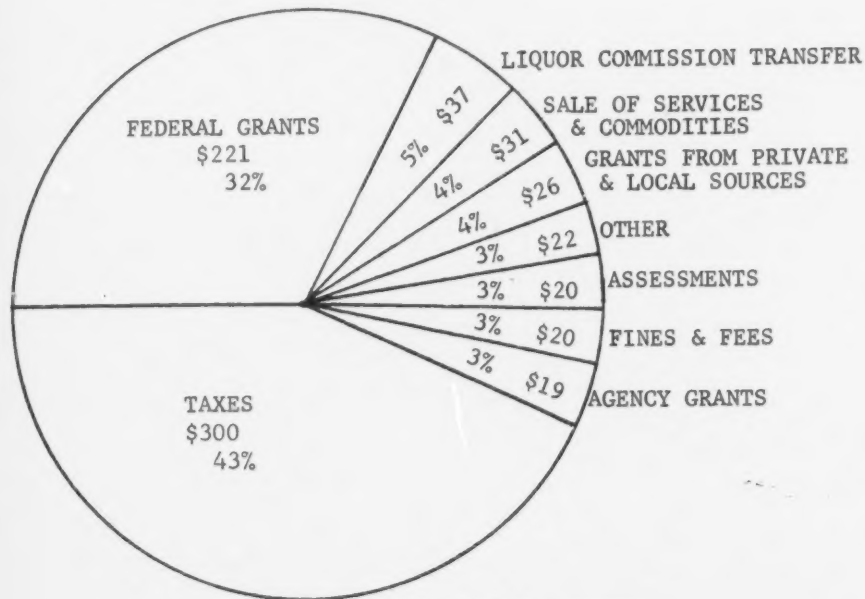
Respectfully submitted,



Michael R. Cornelius
Comptroller

STATE OF NEW HAMPSHIRE
GRAPHIC SUMMARY OF FINANCIAL RESOURCES AND EXPENDITURES - ALL GOVERNMENTAL FUNDS
JUNE 30, 1982
(MILLIONS OF DOLLARS)

FINANCIAL RESOURCES BY SOURCE

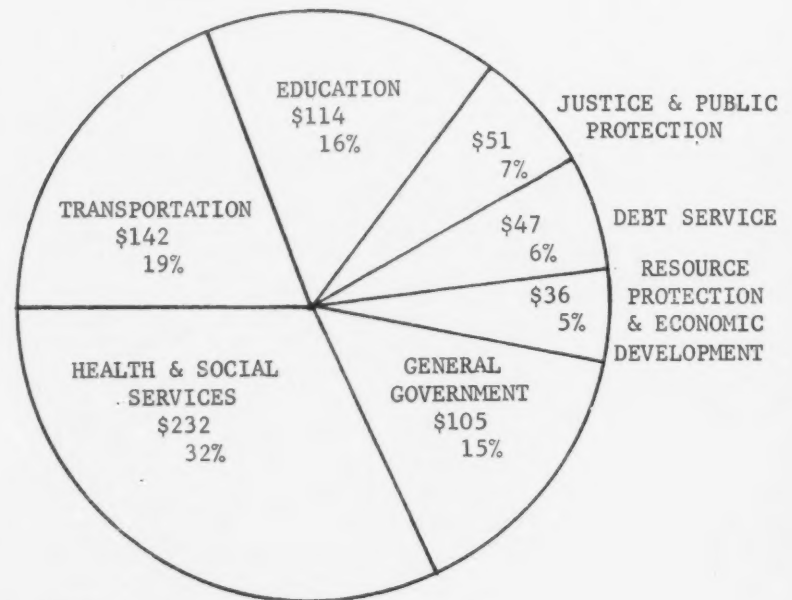


Total Revenue	\$ 659
*Other Financing Sources	37
Total Revenue and Other Sources	<u>696</u>

Total Expenditures	<u>727</u>
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Excess of Expenditures (Over) Revenue and Other Sources	<u>\$ (31)</u>
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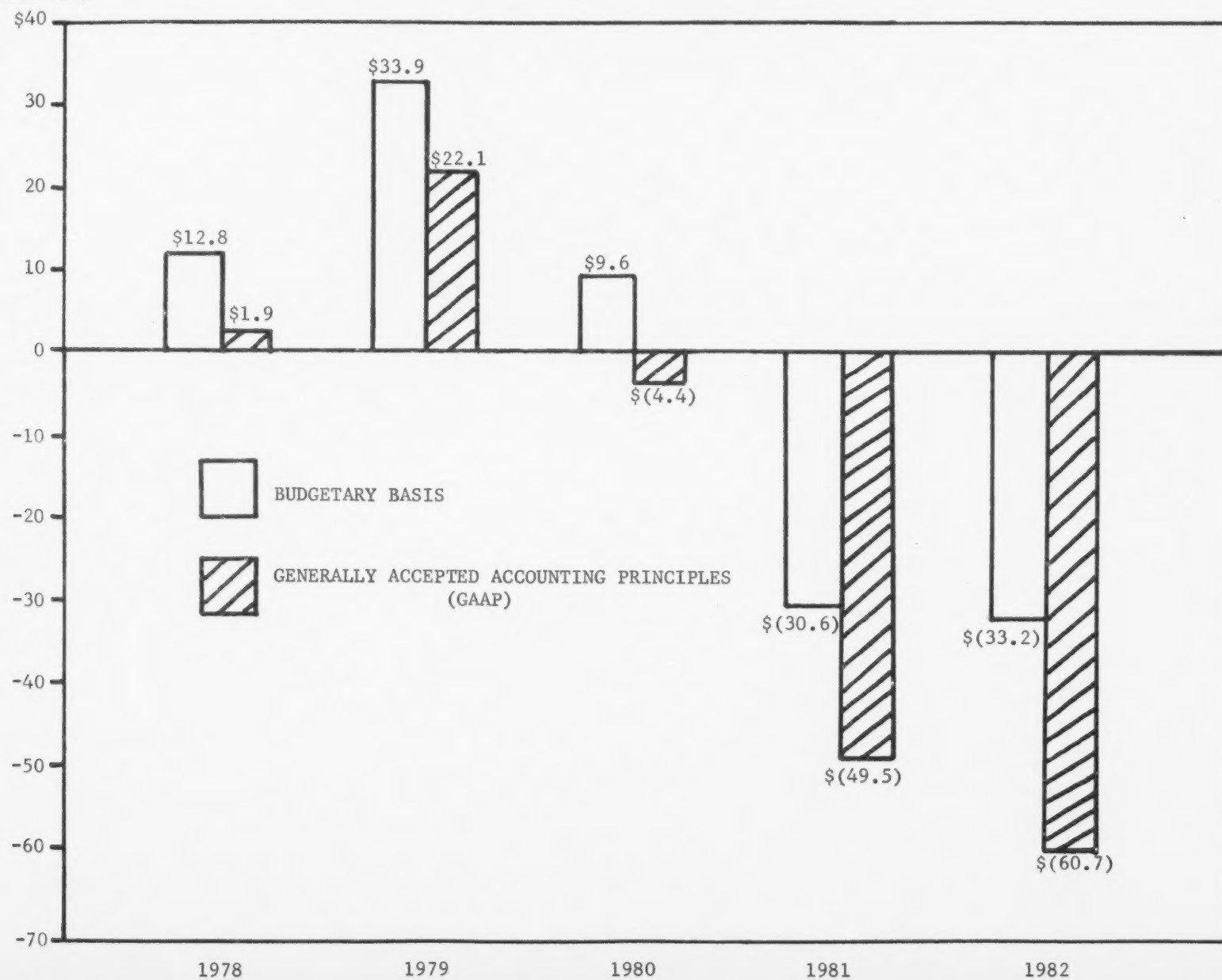
EXPENDITURES BY FUNCTION



*Net of offsetting transfers from/to Governmental Funds. Reference: EXHIBIT II Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental Fund Types (GAAP Basis).

STATE OF NEW HAMPSHIRE
GRAPHIC PRESENTATION OF UNAPPROPRIATED SURPLUS - GENERAL FUND
FOR THE PERIOD ENDING JUNE 30

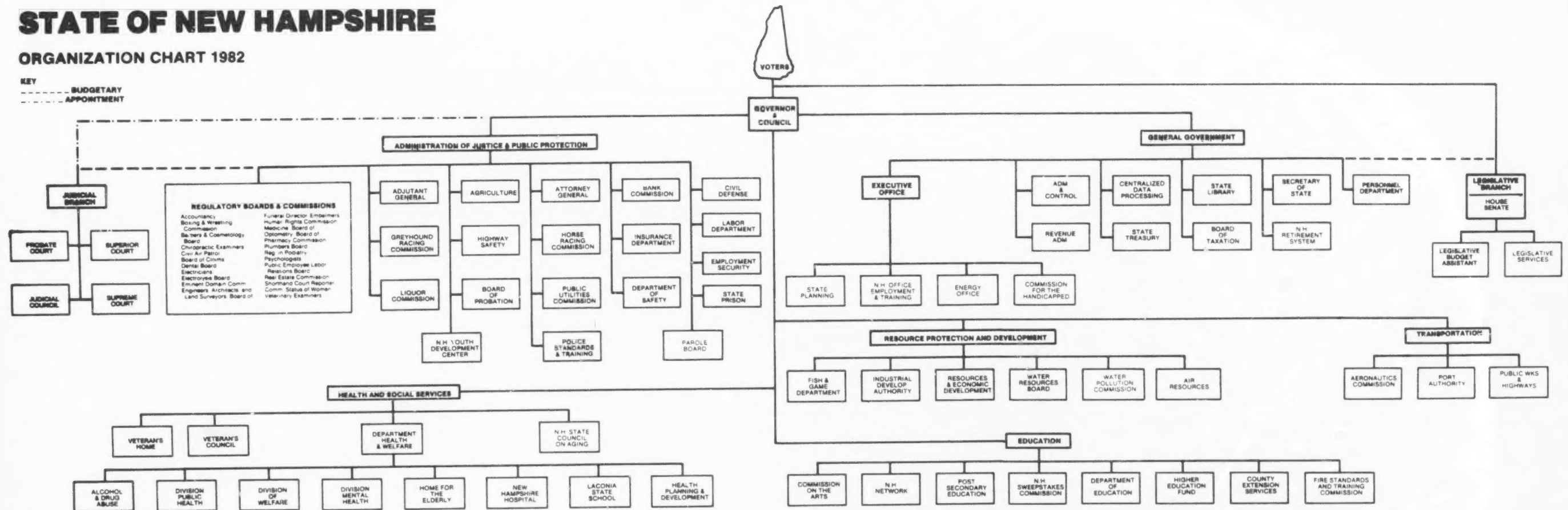
(MILLIONS)



STATE OF NEW HAMPSHIRE

ORGANIZATION CHART 1982

KEY
 - - - - - BUDGETARY
 - - - - - APPOINTMENT



Ernst & Whinney

1000 Elm Street
Manchester, New Hampshire 03101

603/625-9601

To the Fiscal Committee of the General Court
State of New Hampshire
Concord, New Hampshire

We have examined the general purpose combined financial statements of the various funds and Long-Term Debt Account Group of the State of New Hampshire as of June 30, 1982 and for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As more fully described in the General Comments of Notes to the Financial Statements, the financial statements do not include all activities of the New Hampshire Department of Employment Security and the New Hampshire Division of Welfare as required by generally accepted accounting principles.

The State has not maintained records of the cost of its general fixed assets and, therefore, a statement of General Fixed Assets is not presented in the accompanying financial statements as required by generally accepted accounting principles.

As more fully described in Note 2, the accompanying financial statements do not include a Combined Statement of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual for the General and Special Revenue Funds as required by generally accepted accounting principles.

The State does not account for the activities of the Central and Eastern New Hampshire Turnpikes as an enterprise fund as required by generally accepted accounting principles.

As more fully described in Note 11, the State is the defendant in numerous lawsuits. The Attorney General has advised that it is not possible at this time to develop an opinion on the potential outcome of several suits. Thus, it is not possible at this time to estimate the effect, if any, of these lawsuits on the financial statements.

In our opinion, except for the matters referred to in the second through fifth paragraphs, and subject to the effects, if any, on the financial statements from the ultimate resolution of the litigation referred to in the sixth paragraph, the general purpose combined financial statements referred to in the first paragraph fairly present the financial position of the various funds and Long-Term Debt Account Group of the State of New Hampshire as of June 30, 1982, and the results of operations of such funds and the combined changes in financial position of the Proprietary Fund Types and Similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose combined financial statements taken as a whole. The supplementary financial data is presented for purposes of additional analysis and is not a required part of the general purpose combined financial statements. This information has been subjected to the auditing procedures applied in the examination of the general purpose combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose combined financial statements taken as a whole.

The individual fund and account group financial statements and schedules presented on pages 47 through 247 are prepared in accordance with budgetary requirements which differ from generally accepted accounting principles primarily by recording certain expenditures when they are paid rather than when the liability is incurred. Therefore, they are not intended to present the financial position and results of operations of the individual funds and account group or the changes in financial position of the individual proprietary funds in conformity with generally accepted accounting principles and, accordingly, we express no opinion on them.

Ernst & Whinney

Manchester, New Hampshire
November 19, 1982

STATE OF NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
JUNE 30, 1982

EXHIBIT I

ASSETS	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUP	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust & Agency	Long Term Debt	June 30, 1982	June 30, 1981
Cash and Temporary Investments (Notes 2 and 4)	\$(426,883)	\$ 10,871,762	\$ 6,166,321	\$(3,285,890)	\$ 3,101,261	\$ 5,348,781		\$ 21,775,352	\$ 26,602,995
Cash Other	459,063	395,392			1,341,351			2,195,806	4,115,404
Accounts Receivable (Net of Allowances for Uncollectibles) (Note 5)	20,575,225	42,457,298		3,530,428	1,678,078			68,241,029	56,235,653
Federal Funds Obligated Not Currently Reimbursable (Note 2)		44,601,151						44,601,151	36,631,986
Due from Other Funds	9,647,599	2,144,147			3,820	477,649		12,273,215	16,854,267
Inventories	1,901,268	617,956			20,457,742			22,976,966	23,315,304
Land					1,109,346			1,109,346	1,109,346
Land Improvements					521,383			521,383	-
Buildings					5,034,082			5,034,082	4,058,036
Leasehold Improvements					256,764			256,764	248,751
Equipment					3,464,063			3,464,063	3,748,683
Less: Allowance for Depreciation and Amortization					(2,727,190)			(2,727,190)	(2,201,914)
Construction in Progress								-	53,222
Amount Available for Payment of Bonds							\$ 6,132,853	6,132,853	8,025,397
Amount to be Provided for Payment of Water Pollution Contracts							3,619,835	3,619,835	4,037,374
Amount to be Provided for Payment of Bonds							259,274,147	259,274,147	277,355,043
Amount to be Provided by University System for Payment of Bonds							27,033,000	27,033,000	28,549,560
Amount to be Provided for Other Long Term Obligations							500,000	500,000	-
Total Assets	\$ 32,156,272	\$101,087,706	\$ 6,166,321	\$ 244,538	\$ 34,240,700	\$ 5,826,430	\$296,559,835	\$ 476,281,802	\$ 488,739,107
LIABILITIES AND FUND EQUITY (DEFICIT)									
LIABILITIES:									
Accounts Payable	\$ 12,007,999	\$ 24,632,438		\$ 4,387,265	\$ 8,437,756			49,465,458	42,713,805
Interest Payable	156,333			384,375				540,708	205,183
Accrued Payroll	5,161,277	2,920,314			530,182			8,611,773	7,554,278
Accrued Pension	457,722	259,809			46,613			764,144	677,863
Accrued Litigation	10,600,000							10,600,000	3,300,000
Taxes Due Towns (Note 6)	19,881	2,418,059						2,437,940	22,632,056
Due to Other Funds					12,273,215			12,273,215	16,854,267
Temporary Loans	40,000,000			25,000,000				65,000,000	25,000,000
Deferred Revenue	1,633,739	47,870,326			2,183,680			51,687,745	43,823,538
Other Liabilities	1,484,788				152,323			1,637,111	1,430,345
Due to Other Taxing Units						1,657,872		1,657,872	1,896,924
Reserve for Member/Employer Contributions						2,074,021		2,074,021	1,058,320
Bonds Payable (Note 7)							292,440,000	292,440,000	313,930,000
Water Pollution Contracts Payable (Note 8)							3,619,835	3,619,835	4,037,374
Reserve for Distribution to Education					3,000,000			3,000,000	2,848,049
Other Long Term Obligations							500,000	500,000	-
Total Liabilities	71,521,739	78,100,946		29,771,640	26,623,769	3,731,893	296,559,835	506,309,822	487,962,002
FUND EQUITY (DEFICIT):									
Retained Earnings (Deficit)					(2,882,564)			(2,882,564)	(1,981,447)
Contributions from Other Funds					10,774,659			10,774,659	9,216,780
Contributions to Other Funds					(275,164)			(275,164)	(275,164)
Fund Balance:									
Trust Fund Balance						2,094,537		2,094,537	2,074,784
Reserve for Encumbrances	8,240,504	62,871,120		23,705,425				94,817,049	76,315,870
Designated Reserve for Inventories	1,901,268	617,956						2,519,224	2,444,686
Unexpended Balance of Appropriation	11,160,584	6,290,912		25,598,620				43,050,116	83,042,903
Unappropriated Surplus (Deficit)	(60,667,823)	(46,793,228)	6,166,321	(78,831,147)				(180,125,877)	(170,061,307)
Total Fund Equity (Deficit)	(39,365,467)	22,986,760	6,166,321	(29,527,102)	7,616,931	2,094,537		(30,028,020)	777,105
Total Liabilities and Fund Equity	\$ 32,156,272	\$101,087,706	\$ 6,166,321	\$ 244,538	\$ 34,240,700	\$ 5,826,430	\$296,559,835	\$ 476,281,802	\$ 488,739,107

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT II

	GOVERNMENTAL FUND TYPES				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	June 30, 1982	June 30, 1981
Fund Equity (Deficit), Beginning of Year	\$(38,340,156)	\$ 24,653,237	\$ 8,380,558	\$(2,951,487)	\$(8,257,848)	\$(10,522,162)
REVENUES:						
General Property Taxes	7,394,792				7,394,792	7,826,042
Special Taxes	154,944,930	38,547	6,875		154,990,352	99,899,027
Personal Taxes	26,211,973				26,211,973	26,592,226
Business License Taxes	24,426,654	58,768,093			83,194,747	72,144,719
Non-Business License Taxes	2,769,711	25,589,887			28,359,598	26,894,237
Fees	6,320,080	8,387,634			14,707,714	9,443,886
Fines, Penalties and Interest	5,006,560	424,935			5,431,495	4,733,872
Grants from Federal Government	36,970,121	177,609,671		6,205,479	220,785,271	236,149,246
Grants from Private and Local Sources	3,284,146	22,480,812		181,800	25,946,758	22,170,950
Rents and Leases	2,719,815	20,152	12,050		2,752,017	2,507,554
Interest, Premiums and Discounts	1,690,759	718,947	357,511		2,767,217	3,280,888
Sale of Commodities	3,930,951	94,923			4,025,874	3,094,835
Sale of Services	25,862,696	1,299,843			27,162,539	24,691,157
Assessments	5,330,174	14,949,133			20,279,307	17,122,247
Grants from Other Agencies	17,481,795	1,757,263			19,239,058	20,112,518
Miscellaneous	13,907,020	1,567,501	89,480		15,564,001	10,716,994
Total Revenues	338,252,177	313,707,341	465,916	6,387,279	658,812,713	587,380,398
OTHER FINANCING SOURCES:						
Transfers from Governmental Funds	11,573,297	66,472,474	1,188,041	166,453	79,400,265	63,228,891
Transfers from Enterprise Fund	36,979,551				36,979,551	34,885,665
Proceeds from Issuance of Bonds						87,250,000
Prior Year Refunds						63,104
Other Credits		5,246			5,246	64,219
Total Revenues and Other Sources	386,805,025	380,185,061	1,653,957	6,553,732	775,197,775	772,872,277
EXPENDITURES:						
General Government	95,697,757	8,839,194		400,323	104,937,274	104,788,241
Administration of Justice and Public Protection	43,387,343	254,356		3,830,741	47,472,440	46,680,442
Resource Protection and Development	21,084,374	6,694,557		7,840,816	35,619,747	34,704,019
Transportation	1,473,644	87,867,801		1,092,857	90,434,302	85,284,479
Health and Social Services	64,572,974	165,471,671		195,374	230,240,019	226,044,896
Education	62,464,373	36,433,807		11,652,482	110,550,662	107,882,107
Debt Service	30,213,686	13,733,100	2,908,580	287,742	47,143,108	37,129,495
Capital Outlays	2,774,497	51,055,505	-	6,901,434	60,731,436	64,308,719
Total Expenditures	321,668,648	370,349,991	2,908,580	32,201,769	727,128,988	706,822,398
OTHER USES:						
Transfers to Governmental Funds	66,011,526	11,501,547	959,614	927,578	79,400,265	63,228,891
Transfers to Enterprise Fund						46,404
Payment of Water Pollution Contracts						510,270
Other	150,162				150,162	
Total Expenditures and Other Uses	387,830,336	381,851,538	3,868,194	33,129,347	806,679,415	770,607,963
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources	(1,025,311)	(1,666,477)	(2,214,237)	(26,575,615)	(31,481,640)	2,264,314
Fund Equity (Deficit), End of Year	\$(39,365,467)	\$ 22,986,760	\$ 6,166,321	\$(29,527,102)	\$(39,739,488)	\$(8,257,848)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT III

	Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)	
	Enterprise	Non Expendable Trust	June 30, 1982	June 30, 1981
REVENUES:				
Sales	\$ 163,907,054		\$ 163,907,054	\$ 153,921,891
Forwarded to Legislative Funds	(1,644)		(1,644)	(5,332)
Total Revenues	163,905,410		163,905,410	153,916,559
Prizes	7,852,123		7,852,123	6,582,746
Cost of Goods Sold	108,694,003		108,694,003	102,523,430
Gross Profit	47,359,284		47,359,284	44,810,383
Other Operating Revenues:				
Investment Income		\$ 15,393	125,393	102,365
Contributions		9,964	189,964	318,834
Other		11,826	11,826	5,877
Total Operating Revenues	47,359,284	327,183	47,686,467	45,237,459
Operating Expenses:				
Personnel Services	8,830,200		8,830,200	8,191,134
Supplies and Materials	811,544		811,544	775,666
Communications	202,398		202,398	150,791
Travel	211,426		211,426	158,387
Printing and Binding	105,375		105,375	96,343
Advertising	188,381		188,381	239,305
Commissions	516,287		516,287	443,211
Heat, Light and Power	484,334		484,334	362,528
Rent	1,123,426		1,123,426	888,376
Repairs and Alterations	209,986		209,986	148,993
Miscellaneous	513,355	10,846	524,201	457,538
Grants and Subsidies	1,481,358		1,481,358	1,197,142
Capital Outlays	20,820		20,820	31,304
Depreciation	591,881		591,881	480,951
Loss on Disposal of Fixed Assets	332,514		332,514	88,767
Benefits and Refunds		296,584	296,584	186,954
Refund of Deposits				219,195
Total Operating Expenses	15,623,285	307,430	15,930,715	14,116,585
Operating Income	31,735,999	19,753	31,755,752	31,120,614
Other Income				
Licenses	1,401,030		1,401,030	978,672
Beer Taxes	5,423,391		5,423,391	4,739,455
Miscellaneous	518,014		518,014	535,037
Total Other Income	7,342,435		7,342,435	6,253,164
Income Before Distribution and Transfers	39,078,434	19,753	39,098,187	37,374,038
Other Expenses				
Distribution to Education	3,000,000		3,000,000	3,014,596
Income Before Transfers	36,078,434	19,753	36,098,187	34,359,442
Transfer to General Fund	36,979,551		36,979,551	34,885,665
Net (Loss) Income	(901,117)	19,753	(881,364)	(526,223)
Retained Earnings (Deficit)/Fund Balance				
--Beginning of Year	(1,981,447)	2,074,784	93,337	619,560
Retained Earnings (Deficit)/Fund Balance				
--End of Year	\$(2,882,564)	\$ 2,094,537	\$(788,027)	\$ 93,337

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.
CERTAIN AMOUNTS FOR 1981 HAVE BEEN RECLASSIFIED TO CONFORM TO 1982 PRESENTATION.

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT IV

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Non Expendable Trust	June 30, 1982	June 30, 1981
<u>SOURCE OF FUNDS</u>				
OPERATIONS				
Income Before Transfers and Distribution to Education	\$ 39,078,434	\$ 19,753	\$ 39,098,187	\$ 37,374,038
Items not requiring the use of working capital:				
Depreciation	591,881		591,881	480,951
Total Financial Resources from Operations	39,670,315	19,753	39,690,068	37,854,989
(Increase) Decrease in Working Capital	(166,389)	(19,753)	(186,142)	751,543
Contributions from Other Funds	1,557,879		1,557,879	2,363,039
Net Book Value of Fixed Asset Disposals	333,161		333,161	91,917
Total Source of Funds	\$ 41,394,966	\$ -	\$ 41,394,966	\$ 41,061,488
<u>USE OF FUNDS</u>				
Additions to Fixed Assets	\$ 1,567,366	\$	\$ 1,567,366	\$ 2,390,618
Transfer to General Fund	36,979,551		36,979,551	34,885,665
Distribution to Education	2,848,049		2,848,049	3,785,205
Total Use of Funds	\$ 41,394,966	\$ -	\$ 41,394,966	\$ 41,061,488
<u>CHANGES IN COMPONENTS OF WORKING CAPITAL</u>				
Current Assets				
Cash and Investments	\$ 109,548	\$ 14,685	\$ 124,233	\$ (1,614,418)
Cash Other	(1,714,539)		(1,714,539)	136,692
Accounts Receivable	442,661		442,661	48,157
Due from Other Funds	3,820	3,712	7,532	
Inventories	(412,876)		(412,876)	3,919,830
Total Current Assets	(1,571,386)	18,397	(1,552,989)	2,490,261
Current Liabilities				
Accounts Payable and Accruals	957,987	(1,356)	956,631	801,539
Due to Other Funds	(2,695,762)		(2,695,762)	2,440,265
Total Current Liabilities	(1,737,775)	(1,356)	(1,739,131)	3,241,804
Increase (Decrease) in Working Capital	\$ 166,389	\$ 19,753	\$ 186,142	\$ (751,543)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

STATE OF NEW HAMPSHIRE
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1982

GENERAL COMMENTS

The General Purpose Combined Financial Statements and accompanying notes provide an overview of the financial position of the State and operating results for the fiscal year. The financial statements include all activities and programs that are controlled by or dependent on the State's executive or legislative branches, except for the New Hampshire Department of Employment Security and the New Hampshire Division of Welfare which are discussed below. Control by or dependence on the State was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the State, and the State's obligation to fund any deficits that may occur.

Based on the foregoing criteria, the following activities and programs are excluded from the State's financial statements:

- New Hampshire Industrial Development Authority
- New Hampshire Higher Education and Health Facilities Authority
- New Hampshire Housing Finance Corporation
- University System of New Hampshire (Other than net appropriation)
- Maine - New Hampshire Bridge Authority
- New Hampshire Water Resources Board (Partial)
- New Hampshire Pension Trust Fund
- New Hampshire Municipal Bond Bank
- New Hampshire School Building Authority
- New Hampshire Department of Employment Security (Partial)
- New Hampshire Division of Welfare (Partial)

With respect to the New Hampshire Department of Employment Security, the financial statements include the activity associated with the Department's administrative costs. With respect to the New Hampshire Division of Welfare, the financial statements exclude the activities associated with the Department's Trust Fund for court-ordered support payments which were previously administered by the New Hampshire Probation Department.

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS:

A. Financial Statements:

The accompanying financial statements of the State of New Hampshire present the financial position of the various fund types and account group, the results of operations of the various fund types, and the changes in financial position of the enterprise fund and non-expendable trust funds.

B. Fund Accounting

The financial activities are recorded in the individual funds described below, each of which is deemed to be a separate accounting entity. The financial position and operations of each fund are accounted for in separate self-balancing accounts which represent the fund's assets, liabilities, equity, revenues, and expenditures or expenses.

GOVERNMENTAL FUND TYPES

General Fund:

The General Fund accounts for all financial transactions not accounted for in any other funds. By law, all revenues received by any department or agency of the State, other than the New Hampshire College of Agriculture and Mechanical Arts, the University of New Hampshire, and the building projects revolving fund of the State Board of Education and revenues received by certain independent financing authorities of the State, are paid at least weekly into the State Treasury. All such revenues, other than the designated revenues described below, are credited to the General Fund and the annual expenditures for all State activities and functions not allocated by law to other funds are charged to the General Fund.

Special Revenue Funds:

The Special Revenue Funds include the following:

Highway Fund Under the State Constitution, all revenue, in excess of the necessary cost of collection and administration, accruing to the State from motor vehicle registration fees, operator's licenses, gasoline taxes or any other special charges or taxes with respect to the operation of motor vehicles or the sale of consumption of motor vehicle fuels are appropriated and used exclusively

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

Special Revenue Funds:

Highway Fund (Continued)

for the construction, reconstruction and maintenance of public highways and for the payment of the interest and principal of bonds issued for highway purposes. All such revenues, together with federal grants and aid received by the State for highway purposes are credited to the Highway Fund. Turnpike tolls are applied to turnpike operations and to the payment of outstanding bonds of the turnpike system. While the principal and interest on State highway bonds is charged to the Highway Fund, the assets of such fund are not pledged to such bonds.

Fish and Game Fund The operations of the State Fish and Game Department, including the operation of fish hatcheries, inland and marine fisheries and wildlife areas, and functions related to law enforcement, land acquisition, and wildlife management and research, are financed through the Fish and Game Fund. Principal revenues of this fund include fees from fish and game licenses, the marine gas tax, penalties and recoveries and federal grants and aid related to fish and game management, all of which is appropriated annually by the legislature for the use of the Fish and Game Department.

Special Fund The State allocates to the Special Fund expenditures for and revenues of programs which, by statute, operate primarily from specific program revenues or from federal grants in aid, including the State welfare programs, education assistance programs and the Department of Employment Security. Also credited to the Special Fund are tolls collected on the New Hampshire Turnpike System which, after deduction of costs of operation and maintenance of the turnpike, are transferred to the Debt Service Fund for the payment of debt service on turnpike bonds. The unexpended balance of appropriation on programs which lapse is transferred to the General Fund.

Debt Service Fund:

Transactions related to the net resources obtained from turnpike operations, forest conservation and state office building are accumulated and used for the payment of principal and interest on long-term general obligation bonds for these activities. The remainder of Debt Service for the State of New Hampshire long-term general obligations are appropriated and paid from the General Fund, Highway Fund and Special Fund, since there are no sinking fund requirements on these obligations.

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

Capital Projects Fund:

The State records in the Capital Projects Fund certain capital improvement appropriations which are or will be primarily funded by the issue of State bonds or notes, other than bonds and notes for highway or turnpike purposes, or by the application of certain federal matching grants. Also recorded in this Fund are capital improvement appropriations issued by the State for the purpose of funding capital improvements for the University of New Hampshire. As noted in Note 7, certain UNH bonds are classified as self-liquidating. The debt service requirements are funded by UNH by way of direct payments to the State Treasurer and are recorded in the General Fund.

PROPRIETARY FUND TYPES

The Proprietary Fund includes the following:

Enterprise Funds:

The Enterprise Fund was established in fiscal 1975-1976 to account for the self-supporting activities of State governmental units which render services on a user-charge basis to the general public. To date, only the activities of the State Liquor Commission and the Sweepstakes Commission are reported in this fund.

Liquor Commission Income from operations of the Liquor Commission is transferred to the General Fund on a daily basis. The General Fund advances cash to the Liquor Commission for the purchase of liquor inventory.

Liquor Sales and Distribution: By statute, all liquor and beer sold in New Hampshire must be sold through a sales and distribution system operated by the State Liquor Commission comprised of three members appointed by the Governor with the consent of the Council. The Commission makes all liquor purchases directly from the manufacturers and importers and operates State Liquor stores in cities and towns that accept the provisions of the local option law. The Commission is authorized to lease and equip stores, warehouses and other merchandising facilities for liquor sales, to supervise the construction of State-owned liquor stores at various locations in the State, and to sell liquor through retail outlets as well as direct sales to restaurants, hotels and other organizations. The Commission also charges permit and license fees for the sale of beer through private distributors and retailers plus a tax on beer sold by such retailers at the rate of 18 cents per gallon.

1. FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS (Continued):

PROPRIETARY FUND TYPES (Continued):

Sweepstakes Commission The State conducts daily and weekly lotteries throughout the State through tickets sold by or on behalf of the State Sweepstakes Commission in state liquor stores, at horse and dog tracks and at specified retail outlets in the State. Receipts from the sweepstakes are reported in the Enterprise Fund. The excess revenues after expenses of the Commission and transfers to the General Fund are disbursed to local school districts for education purposes on a flat grant per resident pupil basis.

INTERNAL SERVICE FUNDS

Internal service funds are not maintained at this time. Currently, the General Fund accounts for the operations of State agencies or departments which provide goods or services to other agencies or departments of the governmental unit on a cost reimbursement basis.

FIDUCIARY FUND TYPES

Transactions related to assets held by the State in a trustee or agency capacity are accounted for in fiduciary fund types. Fiduciary fund types are comprised of non-expendable trust funds which account for assets received and expended by the State as trustee, and agency funds which account for assets received by the State as agent.

ACCOUNT GROUPS

Long-Term Debt:

Unmatured long-term general obligation bonds payable and water pollution contract obligations related to general government activities are reflected in the long-term debt account group.

General Fixed Assets:

Records are not maintained of the fixed assets acquired for use by the State in the conduct of its activities, other than activities accounted for in proprietary fund types.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The accounts of all Governmental Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year; expenditures and liabilities are recognized when obligations are incurred as a result of receipt of goods or services. Modification to the accrual basis of accounting include:

Self-assessed taxes, principally business profit taxes, are recorded as revenues when received.

Interest on long-term debt is recognized as an expenditure when it becomes payable.

Obligations for employees' vested annual leave and sick leave are recorded as expenditures when paid.

The accounts of the enterprise fund are maintained and reported on the accrual basis of accounting.

Combined Balance Sheet: Interpretation of "Total Column"

Amounts in the "Total" column represent the mathematical summing of the combined balance sheet line items of the fund types and account group included therein. Because these fund types and account group utilize different bases of accounting and include both restricted and unrestricted assets and fund residual equities, amounts in the "Total" column do not necessarily represent comparable total resources available for spending or appropriation. The "Total" column includes an amount which, while classified as an asset, is not an asset in the usual sense. For example, the caption "Amounts to be provided" represents only the amount of future revenues required to liquidate existing debt recorded in the long-term debt account group.

Temporary Investments:

Temporary Investments, comprised primarily of short-term certificates of deposit, are stated at cost which approximates market value. Included in temporary investments for the Trust and Agency Funds are bonds and stocks with a book value of \$1,041,481 and \$1,055,653 at June 30, 1982 and 1981, respectively, stated at cost. The approximate market value of those investments is \$1,390,000 and \$1,560,000 at June 30, 1982 and 1981, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Federal Funds Obligated Not Currently Reimbursable:

The balance of \$44,601,151 and \$36,631,986 at June 30, 1982 and 1981, respectively, in this account reflects Highway Federal Aid funds obligated to the State from the Federal Highway Trust Fund. The State appropriates and encumbers the total amount of the cost of highway projects in order that long-term contractual commitments may be executed. Federal Funds Obligated Not Currently Reimbursable represents that portion of the amounts encumbered that will be reimbursed by the Federal Government.

Since the Highway Federal Aid contracts require the State to expend funds and then be reimbursed, the earning process is not complete until the State expends, rather than encumbers, the funds. Accordingly, the amount is recorded as deferred revenue until the State expends its funds.

Inventories:

Consumable inventories with the exception of liquor stock and sweepstakes game tickets are stated at average cost. Liquor stock and sweepstakes game tickets are stated at the lower of cost (first-in, first-out method) or market.

Fixed Assets:

Fixed assets in the Enterprise Fund are recorded at cost. Depreciation is recorded on the straight-line method based on the estimated useful lives of the assets as follows:

Buildings	25 to 40 years
Leasehold Improvements	6 years
Equipment	3 to 10 years

Fixed assets purchased or constructed by other funds for the Enterprise Fund are recorded at cost as an increase to Contributions from Other Funds. Assets transferred to other funds are recorded as Contributions to Other Funds.

Maintenance and repairs are charged to operations when incurred. Expenditures which materially increase values, change capacities or extend useful lives are capitalized.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Taxes Collected for Others:

The State collects various taxes which are returned to cities, towns and school districts. These taxes are recorded as revenues when received or accrued. The portion payable to the cities, towns and school districts are recorded as reductions of the tax revenue. Taxes collected by the State and not returned to the cities, towns and school districts until the following fiscal year are reported as Taxes Due Towns (See Note 6).

Encumbrances:

Contracts and purchasing commitments are recorded as encumbrances when the contract or purchase order is executed. Upon receipt of goods or services the encumbrance is liquidated and the expenditure and liability are recorded. Unliquidated encumbrances are reported in the reserve for encumbrance account.

Interfund and Intrafund Transactions:

The State accounts for interfund and intrafund transactions as described below:

Reimbursements - Various departments charge fees on a user basis for such services as centralized data processing, accounting and auditing, purchasing, personnel and maintenance. These fees are recorded as revenue by the servicing department and as expenditures by the user department. Maintenance costs incurred by the highway garage charged to the department of public works and highways have been eliminated from revenues and expenditures in the amounts of \$3,049,015 and \$2,338,264 for the years ending June 30, 1982 and 1981, respectively.

Capital Projects:

The State records the resources obtained and used for the acquisition, construction or improvement of certain capital facilities in the Highway Fund and the Capital Projects Fund. Encumbrances are recorded when contracts are executed. Expenditures are recorded, and encumbrances are liquidated, as incurred.

Resources obtained to finance capital projects include Federal Grants, short-term bond anticipation notes, and general obligation bonds. Revenue recognition of Federal Grants is discussed above. Short-term bond anticipation notes are recorded as a liability. General obligation bonds are recorded as a liability in the Long-Term Debt Account Group, and as revenue in the Highway Fund and the Capital Projects Fund when the proceeds are received.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Capital Projects (Continued):

Since expenditures are recorded as incurred, and the proceeds of bonds are recorded when received, which is normally after the project has been completed, the Fund Balances in the Highway Fund and the Capital Projects Fund reflect a deficit.

Capital projects of the University System are recorded in the Capital Projects Fund until completion of the project. Upon issuance of the general obligation bonds the liability and amounts to be provided for payment of the bonds are recorded in the Long-Term Debt Account Group. The State pays all debt service on these bonds. However, the State is reimbursed by the University System for the debt service on self-amortizing bonds.

Lease Commitments:

The State has lease commitments which extend forward a number of years. However, these leases are subject to continuing appropriations and may therefore be terminated without any penalty if funds are not appropriated.

Annual Leave and Sick Leave:

The financial statements do not include accruals for vacation and sick leave. Every continuing full-time employee in the State classified service is entitled to annual and sick leave with full pay on the basis of the employees scheduled work week and years of service. Annual and sick leave is computed at the end of each completed month of service. Employees rendering seasonal or temporary service in excess of six months shall be entitled to annual and sick leave at the same rate for time actually worked. However, under Section 213 of the 1982 Budget Act (Effective July 1, 1982) benefits were suspended for certain temporary full-time employees.

Annual and sick leave is cumulative for not more than the prescribed days and will not lapse. The maximum annual accrual ranges from 15 to 24 days for annual leave and from 15 to 18 days for sick leave. The maximum cumulative accrual ranges from 30 to 42 days for annual leave and from 90 to 138 days for sick leave. Additional annual leave ("Bonus Days") is earned for each four month period during which time the employee does not utilize any sick leave. The maximum annual accrual ranges from 3 3/4 to 4 1/2 days. There is no limit on the cumulative accrual for "Bonus Days". The total amount owed for vacation and sick leave has not been determined as of June 30, 1982.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Retained Earnings (Deficit):

The Retained Earnings (Deficit) of \$(2,882,564) at June 30, 1982 and \$(1,981,447) at June 30, 1981 represents depreciation costs beginning with fiscal 1976, when the fund was established, on assets employed in the conduct of business by the Liquor Commission. The Liquor Commission recognizes expenditures for Capital Outlays from Working Capital Advances as an expense in the year incurred. It is on that basis that the transfer to the General Fund is made. This method is in compliance with legal and budgetary requirements. However, for purposes of Generally Accepted Accounting Principles (GAAP) requirements these expenditures are capitalized along with other expenditures in the Capital Projects Fund and depreciation is recorded in accordance with the theory of matching expenses with revenue-producing assets employed over their economic life.

Reserve for Distribution to Education:

In accordance with N. H. Revised Statutes Annotated (R.S.A.'s) 284:21 the primary purpose of the Sweepstakes Commission is to raise revenues for the benefit of public education. The State Treasurer is required to pay the excess of revenue after expenses of the Commission to local school districts for educational purposes on a flat grant per resident pupil basis. However, legislation applicable to the current biennium provides for transfers up to \$1,100,000 in the 1982 fiscal year and \$3,850,000 in the 1983 fiscal year from the sweepstakes fund to the general fund. The actual transfer to the General Fund in fiscal 1982 was \$774,123.

Grants:

Certain federal grants, made on the basis of entitlement periods, are recorded as receivables and revenues when entitlement occurs. Other federal grants made on a reimbursement basis, with the exception of highway projects, are recorded as receivables and revenues when the related expenditures are incurred. Federal grants for highway projects are recorded as Federal Funds Obligated Not Currently Reimbursable and deferred revenue when the funds are encumbered, and as a receivable and revenue when the expenditures are incurred.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Budget and Control and Reporting:

The State controls expenditures against budget through an appropriation operations accounting system. The accounting principles utilized for budgetary purposes differ from generally accepted accounting principles. The unaudited statement of appropriation operations are contained in the budgetary section of this report.

The State has not presented a Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Fund Types, as required by generally accepted accounting principles for the following reasons:

A. While unrestricted revenue is budgeted by source, restricted revenue is budgeted by agency. In order to present a meaningful budget-actual comparison for revenue, the revenue source would have to be identified for restricted revenue. It is not practicable at this time to determine the restricted revenue sources.

B. Appropriations for the current expenditures constitute spending authorizations for the current year. Unexpended appropriations which do not lapse are carried over to the succeeding year and also constitute spending authorization for the current year. It is not practicable at this time to determine those actual expenditures that apply to current year appropriations and those expenditures that apply to the unexpended balance of prior years' appropriations which did not lapse.

C. There are various programs for which revenues and expenditures are not budgeted. These programs are primarily to account for Federal Grants where the State acts as a conduit to pass these funds through to the sub-grantee. It is not practicable at this time to segregate the revenues and expenditures on these programs.

D. The Governor, with the consent of the Executive Council, is authorized to accept various grants which do not require State funding. These grants are not included in the original budget, and when accepted they are budgeted by agency and not by revenue source. It is not practicable at this time to determine the restricted revenue sources.

3. RECONCILIATION OF FUND EQUITY

The following schedule reconciles fund equity of the various funds at June 30, 1981 and 1982 between the budgetary method and generally accepted accounting principles (GAAP).

	Governmental Fund Types					Capital Projects	Proprietary Fund Type Enterprise	Fiduciary Fund Type Trust & Agency	Totals (Memorandum Only)
	General	Highway	Fish & Game	Special	Debt Service				
Fund equity at June 30, 1981 (budgetary method)	\$(20,591,693)	\$102,558,669	\$ 459,215	\$ 8,376,195	\$ 8,380,558	\$ 85,534,732	\$ 9,975,927	\$ 2,976,091	\$197,669,694
Adjustments and Reclassifications:									
Accounts receivable	784,901	(660,490)	36,904	8,368,075		1,643,778	(293,543)		9,879,625
Accounts payable and accrued expenses	(15,122,926)	(7,815,593)	(227,812)	(12,394,756)		(1,334,392)	(757,668)		(37,653,147)
Deferred revenues on Federal Funds Obligated Not Currently Reimbursable		(36,631,987)							(36,631,987)
Due to Trust Funds	(473,937)						1,051,211		(473,937)
Adjust liquor transfer to General Fund	(1,051,211)			1,885,290					
Adjust Special Fund lapses to General Fund	(1,885,290)					(88,795,605)			(178,096,078)
Bonds authorized and unissued		(39,300,473)						995,617	995,617
Additional Trust and Agency Funds									
Reclassify reserve for distribution to education							(3,015,758)		(3,015,758)
Reclassify due to other taxing units								(1,896,924)	(1,896,924)
Fund equity at June 30, 1981 (GAAP)	<u>\$(38,340,156)</u>	<u>\$ 18,150,126</u>	<u>\$ 258,307</u>	<u>\$ 6,234,804</u>	<u>\$ 8,380,558</u>	<u>\$(2,951,487)</u>	<u>\$ 6,960,169</u>	<u>\$ 2,074,789</u>	<u>\$ 772,105</u>
Fund equity at June 30, 1982 (budgetary method)	\$(12,962,177)	\$119,813,573	\$ 673,770	\$ 4,940,386	\$ 6,166,321	\$ 46,843,158	\$ 10,946,631	\$ 2,756,650	\$179,178,312
Adjustments and Reclassifications:									
Accounts receivable	1,052,439	3,003,475	33,124	10,243,894		3,062,754	665,229		18,060,915
Accounts payable and accrued expenses	(23,246,300)	(12,037,607)	(197,975)	(13,437,383)		(3,437,452)	(2,582,562)		(54,939,279)
Deferred revenues on Federal Funds Obligated Not Currently Reimbursable		(44,601,151)							(44,601,151)
Due to Trust Funds	(477,649)						1,587,633		(477,649)
Adjust Enterprise transfer to General Fund	(1,587,633)			2,144,147					
Adjust Special Fund lapses to General Fund	(2,144,147)					(75,995,562)			(123,587,055)
Bonds authorized and unissued		(47,591,493)						995,759	995,759
Additional Trust and Agency Funds									
Reclassify reserve for distribution to education							(3,000,000)		(3,000,000)
Reclassify due to other taxing units								(1,657,872)	(1,657,872)
Fund equity at June 30, 1982 (GAAP)	<u>\$(39,365,467)</u>	<u>\$ 18,586,797</u>	<u>\$ 508,919</u>	<u>\$ 3,891,044</u>	<u>\$ 6,166,321</u>	<u>\$(29,527,102)</u>	<u>\$ 7,616,931</u>	<u>\$ 2,091,537</u>	<u>\$(30,028,020)</u>

4. CASH AND TEMPORARY INVESTMENTS

The State pools substantially all cash and investments, except for separate cash and investment accounts which are maintained in accordance with legal restrictions.

Each fund's equity share of the total pooled cash and investments is included on the accompanying balance sheets under the caption "Cash and Temporary Investments". The State's temporary investments of \$18,757,491 at June 30, 1982 include certificates of deposits, U. S. Treasury Bills and bank investment accounts. Investments are carried at cost.

	<u>Cash in Banks</u>	<u>Temporary Investments</u>	<u>Total</u>
Governmental and Proprietary Fund Type	\$(469,817)	\$ 16,896,388	\$ 16,426,571
Fiduciary Fund Type - Trust and Agency	<u>3,487,678</u>	<u>1,861,103</u>	<u>5,348,781</u>
Total	<u>\$ 3,017,861</u>	<u>\$ 18,757,491</u>	<u>\$ 21,775,352</u>
Balance Per Banks	\$ 12,410,920		
Outstanding Checks and Adjustments	<u>9,393,050</u>		
Balance Per Treasurer	<u>\$ 3,017,861</u>		

5. ACCOUNTS RECEIVABLE

Included in accounts receivable are the following taxes receivables:

	<u>June 30, 1982</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>
Meals and Rooms	\$ 7,145,947		
Tobacco	1,803,107		
Real Property Transfer	413,244		
Greyhound Parimutuels	35,483		
Road Toll		\$ 7,482,158	
Beer			\$ 566,121
	<u>\$ 9,397,781</u>	<u>\$ 7,482,158</u>	<u>\$ 566,121</u>

	<u>June 30, 1981</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Enterprise Fund</u>
Meals and Rooms	\$ 5,853,895		
Tobacco	1,835,741		
Real Property Transfer	249,290		
Greyhound Parimutuels	37,104		
Road Toll		\$ 6,542,311	
Beer			\$ 491,704
	<u>\$ 7,976,030</u>	<u>\$ 6,542,311</u>	<u>\$ 491,704</u>

6. TAXES DUE TOWNS

Taxes due towns consist of the following:

	<u>June 30, 1982</u>	<u>June 30, 1981</u>
<u>General Fund</u>		
Meals and Rooms Tax	\$ -0-	\$ 5,952,407
Interest and Dividends Tax	-0-	12,619,555
Railroad Companies Tax	19,881	33,271
Savings Bank Tax	-0-	4,026,823
Total General Fund	<u>\$ 19,881</u>	<u>\$ 22,632,056</u>
<u>Highway Fund</u>		
Surtax on Motor Vehicle Fees	<u>\$ 2,418,099</u>	<u>\$ -0-</u>

In fiscal year 1982 legislation was enacted which affected certain taxes reported in the General Fund. Prior to 1982 these taxes were apportioned between the State and cities and towns. The amounts due to cities and towns were recorded as a liability. At June 30, 1982 these amounts are not a liability since they are subject to appropriation in fiscal year 1983. The taxes affected are meals and rooms, interest and dividends and savings bank taxes (Chapter 42 Laws of 1982 Special Session).

In addition, legislation was enacted which added a surtax on certain motor vehicle fees which are apportioned between the State and cities and towns. The amount due to cities and towns is reflected as a liability in the Highway Fund.

7. BONDS PAYABLE

Bonds authorized and unissued amounted to \$123,587,055 and \$128,096,079 at June 30, 1982 and 1981, respectively. The proceeds of the bonds will be applied to the following funds when issued:

	<u>June 30, 1982</u>	<u>June 30, 1981</u>
Highway	\$ 47,591,493	\$ 39,300,473
Capital	75,995,562	88,795,606
	<u>\$ 123,587,055</u>	<u>\$ 128,096,079</u>

On August 1, 1982 the State issued general obligation bonds in the amount of \$36,000,000 and at an interest rate of 10.7%. The maturity dates of the bonds range from August 1, 1983 through August 1, 2002. All bonds issued by the State are general obligation bonds which are backed by the full faith and credit of the State. Interest rates on these issues ranges from 1.4% to 10.7%. The anticipated source of repayment and annual maturities are as follows:

7. BONDS PAYABLE (Continued):

(\$000's Omitted)				SOURCE OF PRINCIPAL PAYMENTS						
Payable by June 30,	Principal	Interest	Total	DEBT SERVICE FUNDS						Total
				General Fund	Highway Fund	Central Turnpike	Eastern Turnpike	State Office Building	U.N.H. Self Liquidating	
1983	\$ 20,770	\$ 18,402	\$ 39,172	\$ 11,228	\$ 3,600	\$ 1,600	\$ 2,700	\$ 75	\$ 1,567	\$ 20,770
1984	20,060	17,250	37,310	10,923	3,600	1,650	2,400		1,487	20,060
1985	19,510	16,115	35,625	10,923	3,000	1,700	2,400		1,487	19,510
1986	19,555	15,002	34,557	10,898	3,000	1,700	2,400		1,557	19,555
1987	17,465	13,896	31,361	10,415	3,000	450	2,000		1,600	17,465
1988	16,185	12,837	29,022	9,717	2,000	550	2,300		1,618	16,185
1989	15,310	11,829	27,139	9,467	1,300	550	2,300		1,693	15,310
1990	15,700	10,860	26,560	9,387	1,300	1,100	2,300		1,613	15,700
1991	15,840	9,861	25,701	9,434	1,300	1,100	2,400		1,606	15,840
1992	12,590	8,874	21,464	7,950		1,100	2,450		1,090	12,590
1993	12,560	8,064	20,624	7,910		1,100	2,450		1,100	12,560
1994	12,500	7,255	19,755	7,885		1,100	2,450		1,065	12,500
1995	11,950	6,448	18,398	7,195		1,100	2,550		1,105	11,950
1996	12,000	5,666	17,666	7,245		1,100	2,550		1,105	12,000
1997	10,805	4,880	15,685	6,056		1,100	2,550		1,099	10,805
1998	9,350	4,158	13,508	4,856		1,100	2,550		844	9,350
1999	8,175	3,505	11,680	3,631		1,100	2,550		894	8,175
2000	7,075	2,907	9,982	2,531		1,100	2,550		894	7,075
2001	6,825	2,371	9,196	2,281		1,100	2,550		894	6,825
2002	4,195	1,864	6,059			1,100	2,550		545	4,195
2003	4,210	1,603	5,813			1,100	2,550		560	4,210
2004	4,210	1,341	5,551			1,100	2,550		360	4,210
2005	4,010	1,078	5,088			1,100	2,550		360	4,010
2006	4,010	826	4,836			1,100	2,550		240	4,010
2007	2,890	573	3,463			800	750		90	2,890
2008	1,640	387	2,027			800	750			1,640
2009	1,550	264	1,814				750			1,550
2010	750	145	895				750			750
2011	750	73	823				750			750
	<u>\$ 292,440</u>	<u>\$ 188,334</u>	<u>\$ 480,774</u>	<u>\$ 149,932</u>	<u>\$ 22,100</u>	<u>\$ 29,600</u>	<u>\$ 63,700</u>	<u>\$ 75</u>	<u>\$ 27,033</u>	<u>\$ 292,440</u>
Amount available for retirement of debt						6,133				6,133
Amount to be provided by U.N.H. for retirement of bonds									27,033	27,033
Amount to be provided for retirement of debt				<u>\$ 149,932</u>	<u>\$ 22,100</u>	<u>\$ 23,467</u>	<u>\$ 63,700</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 259,274</u>

8. WATER POLLUTION CONTRACTS PAYABLE

The State has contracted with various communities to finance the construction of municipal water pollution control projects. The anticipated source of repayment of this liability is the General Fund. Annual maturities are as follows:

Payable by June 30,	(000's Omitted) Amount
1983	\$ 406
1984	394
1985	376
1986	364
1987	351
1988	339
1989	328
1990	316
1991	305
1992	224
1993	216
	<u>\$3,619</u>

9. PENSION PLANS

The State of New Hampshire participates in two pension plans.

The New Hampshire Retirement System is a defined-benefit, contributory retirement plan covering substantially all employees of the State, teaching and professional staff of the public school system and permanent policemen and firemen. Employees of political subdivisions are also eligible to participate under the Plan provided the governing body of such political subdivision has elected coverage. The Plan provides retirement, disability and death benefits according to predetermined formulas. Employees contribute a fixed percentage of annual compensation. The rates vary by group of employees and are as follows:

State and political subdivision employees, and teachers	9.2% (1)
Permanent firemen and policemen	9.3%

9. PENSION PLANS (Continued):

- (1) Applicable to compensation in excess of FICA tax limit.
One-half of this rate applicable to compensation subject
to FICA tax.

The annual contribution required to cover that amount of normal cost not met by the employees' contributions is determined biannually by the plan's actuary. The State's participation in the funding of normal cost is as follows:

State employees (1)	100%
Teachers	35%
Policemen and Firemen	35%
Political subdivision employees	0%

- (1) Includes any state employees included in the other categories.

The most recent actuarial valuation of the Plan which was made as of June 30, 1981, indicated that unfunded prior service costs amounted to \$18,005,000. Prior service costs are being amortized over a 20 year period. The State is funding 100% of the annual funding of the past service cost related to State employees, policemen and firemen and 40% of the teachers annual funding.

The New Hampshire Policemen's Retirement System is a defined-benefit, contributory retirement plan covering all permanent policemen in the State of New Hampshire who are not members of the New Hampshire Retirement System. The Plan provides retirement, disability and death benefits according to predetermined formulas. Employees contribute a percentage of their salary depending upon their age at entry into the Plan. The State contributes 35% of the remaining annual contribution required to cover that amount of the normal cost not met by the employees contribution. The normal cost rates are determined by the Plan's actuary.

The most recent actuarial valuation of the Policemen's Plan, which was made as of June 30, 1976, indicated that unfunded prior service costs amounted to \$219,000. Prior service costs are being amortized over a 20 year period and are funded entirely by the State. The New Hampshire Permanent Firemen's Retirement System was merged into the New Hampshire Retirement System during fiscal year 1982.

9. PENSION PLANS (Continued):

George B. Buck Consulting Actuaries, Inc. estimates the actuarial present value of plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the members to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The accumulated plan benefit information as of June 30, 1981, the date of the most recent actuarial valuation, is as follows:

Present value of vested benefits:

For beneficiaries receiving payments and former members entitled to deferred allowances	\$ 156,072,000
For other members	<u>159,145,000</u>
	315,217,000

Present value of nonvested benefits

41,052,000
\$ 356,269,000

Unfunded prior service liability

\$ 18,005,000

Net Assets available for benefits

\$ 343,438,000

Actuarial computations were made using the projected benefit method with aggregate level normal cost and frozen prior service liability. Gains and losses are spread over the average future careers of active members. The assumed rate of return for calculating accumulated plan benefits is 8%.

The provision for pension expenditures reflected in the financial statements of the State for the fiscal years ended June 30, 1982 and 1981 amounted to \$9,753,000 and \$9,484,000, respectively.

10. CONTINGENT AND LIMITED LIABILITIES

Bonds and First Mortgages

The State of New Hampshire is contingently liable for bonds sold by municipalities, school districts and for first mortgages on industrial and recreational property which contain the guarantee of the State of New Hampshire and amount to \$155,984,238. The breakdown is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Water Pollution Control, Chapter 149-B Amended and 315 - 1973 Special Session Laws and Chp. 237-1975 (Legal Limit \$190,000,000)	\$ 87,576,736	\$ 41,750,367	\$129,327,103
N. H. School Building Authority RSA 195-C Amended Chp. 294-1971 (Legal Limit \$40,000,000)	17,672,775	5,428,586	23,101,361
Water Resources Board-Chapter 481 RSA (Sec. 19) Amended by Chp. 281 -1965 (Legal Limit \$5,000,000 with approval of Governor and Council)	764,000	128,836	892,836
Industrial Development Authority RSA 152 - A:14a (Legal Limit \$18,000,000 plus an additional \$1,000,000 with Governor and Council Approval)	<u>2,662,938</u>	<u>-</u>	<u>2,662,938</u>
Total	<u>\$108,676,449</u>	<u>\$ 47,307,789</u>	<u>\$155,984,238</u>

The State of New Hampshire has a limited liability for the New Hampshire Housing Finance Agency and the New Hampshire Municipal Bond Bank. Both entities are required to maintain a bond reserve fund. A request for an appropriation may be submitted to the legislature for a sum required to maintain the bond reserve fund at the established bond reserve fund requirements. Amounts so requested are subject to appropriation by the legislature and do not constitute a debt of the State.

10. CONTINGENT AND LIMITED LIABILITIES (Continued):

The State receives federal grants which are subject to review and audit by the grantor agencies. Although these audits could result in expenditure disallowances under the terms of the grants, it is believed that required reimbursements would not have a material effect on the financial statements.

11. LITIGATION

The State, its agencies and officials are defendants in numerous lawsuits involving disputed taxes, funding for social welfare programs, public education funding, breach of contract and negligence. The Attorney General is unable to predict the ultimate outcome of several suits which seek between \$120 million and \$270 million; accordingly, no provision for the ultimate liability, if any, has been made in the financial statements. In addition, the State is the defendant in the following lawsuits:

Public Service Company v. Price: This action involves a disputed franchise tax assessment. A Board of Taxation decision rendered in the State's favor was reversed by the New Hampshire Supreme Court on October 15, 1982 and a refund in the amount of \$4.8 million will be paid to affected utilities in fiscal year 1983. This amount has been accrued in the General Fund as of June 30, 1982.

Johnson & Porter Realty, Inc. v. Price: This action sought a declaration that the \$250 minimum tax on the business profits of business organizations is unconstitutional. The New Hampshire Supreme Court, on July 14, 1982, ruled that the tax is unconstitutional and ordered that taxpayers be allowed to apply for a refund of the taxes paid. The amount of the refund, estimated to be \$5.8 million has been accrued in the General Fund as of June 30, 1982.

Garrity v. Gallen: This action challenged conditions and services at the Laconia State School and Training Center. On November 16, 1981 the United States District Court entered an order of implementation, which order appears to require the funding of one of the four proposals submitted by the State. An amount sufficient to implement this plan for the biennium ending June 30, 1983 has been appropriated by the legislature. Estimates for implementation of the plan are approximately \$56 million for the three-year period ending June 30, 1986 and approximately \$20 million annually thereafter. Competing claims for the attorney's fees will be resolved before the Court enters final judgment and a decision on whether to appeal is made.

12. SEGMENT INFORMATION

Segment financial information for the State's Enterprise Fund for the years ended June 30, 1982 and 1981 is presented below:

	Liquor Commission		Sweepstakes Commission		Totals	
	June 30, 1982	June 30, 1981	June 30, 1982	June 30, 1981	June 30, 1982	June 30, 1981
Total Revenues and Other Income	<u>\$156,772,562</u>	<u>\$147,986,082</u>	<u>\$ 14,468,283</u>	<u>\$ 12,183,641</u>	<u>\$171,247,845</u>	<u>\$160,169,723</u>
Income before distribution and transfers to General Fund	<u>\$ 35,304,311</u>	<u>\$ 34,338,882</u>	<u>\$ 3,774,122</u>	<u>\$ 3,014,596</u>	<u>\$ 39,078,434</u>	<u>\$ 37,353,478</u>
Total Assets	<u>\$ 30,239,791</u>	<u>\$ 31,520,840</u>	<u>\$ 4,000,909</u>	<u>\$ 3,648,922</u>	<u>\$ 34,240,700</u>	<u>\$ 35,169,762</u>

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1982

EXHIBIT V

<u>ASSETS</u>	<u>Highway Fund</u>	<u>Fish & Game Fund</u>	<u>Special Fund</u>	<u>Totals</u>	
				<u>June 30, 1982</u>	<u>June 30, 1981</u>
Cash and Temporary Investments	\$ 15,758,054	\$ 364,658	\$ (5,250,950)	\$ 10,871,762	\$ 14,427,165
Cash Other	50,000	1,000	344,392	395,392	297,448
Accounts Receivable	19,188,144	444,255	22,824,899	42,457,298	37,076,060
Federal Funds Obligated Not Currently Reimbursable	44,601,151			44,601,151	36,631,986
Due From Other Funds			2,144,147	2,144,147	1,885,290
Inventories	617,956			617,956	589,336
Total Assets	<u>\$ 80,215,305</u>	<u>\$ 809,913</u>	<u>\$ 20,062,488</u>	<u>\$ 101,087,706</u>	<u>\$ 90,907,285</u>
<u>LIABILITIES AND FUND EQUITY</u>					
LIABILITIES:					
Accounts Payable	\$ 10,954,979	\$ 101,658	\$ 13,575,801	\$ 24,632,438	\$ 22,025,873
Accrued Payroll	1,081,748	154,646	1,683,920	2,920,314	2,627,135
Accrued Pension	96,282	13,755	149,772	259,309	239,485
Taxes Due Towns	2,418,059			2,418,059	
Deferred Revenue	47,077,440	30,935	761,951	47,870,326	41,361,555
Total Liabilities	<u>61,628,508</u>	<u>300,994</u>	<u>16,171,444</u>	<u>78,100,946</u>	<u>66,254,048</u>
FUND EQUITY:					
Fund Balance:					
Reserve for Encumbrances	57,417,635	96,829	5,356,656	62,871,120	56,840,846
Designated Reserve for Inventories	617,956			617,956	589,336
Unexpended Balance of Appropriation (Deficit)	7,625,985	130,539	(1,465,612)	6,290,912	6,420,580
Unappropriated Surplus (Deficit)	(47,074,779)	281,551		(46,793,228)	(39,197,525)
Total Fund Equity	<u>18,586,797</u>	<u>508,919</u>	<u>3,891,044</u>	<u>22,986,760</u>	<u>24,653,237</u>
Total Liabilities and Fund Equity	<u>\$ 80,215,305</u>	<u>\$ 809,913</u>	<u>\$ 20,062,488</u>	<u>\$ 101,087,706</u>	<u>\$ 90,907,285</u>

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
ALL SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT VI

	HIGHWAY FUND	FISH & GAME FUND	SPECIAL FUND	Total Year Ended	
				June 30, 1982	June 30, 1981
Fund Equity, Beginning of Year	\$ 18,150,126	\$ 268,307	\$ 6,234,804	\$ 24,653,237	\$ 10,751,850
REVENUES:					
Special Taxes			38,547	38,547	28,495
Business License Taxes	58,768,093			58,768,093	47,321,352
Non-Business License Taxes	22,629,488	2,939,361	21,038	25,589,887	25,278,802
Fees	8,251,110	14,875	121,649	8,387,634	2,669,895
Fines, Penalties and Interest	166,644	26,049	232,242	424,935	229,056
Grants from Federal Government	41,477,520	1,054,211	135,077,940	177,609,671	174,748,759
Grants from Private and Local Sources	5,515,696	9,935	16,955,181	22,480,812	20,311,651
Rents and Leases	20,152			20,152	1,126
Interest, Premiums and Discounts	529,445	111	189,391	718,947	463,216
Sale of Commodities	32,280	14,976	47,667	94,923	84,813
Sale of Services	1,035,295	42,522	222,026	1,299,843	1,309,896
Assessments			14,949,133	14,949,133	13,335,384
Grants from Other Agencies	67,813	305,316	1,384,134	1,757,263	2,050,038
Miscellaneous	322,965	473,656	770,880	1,567,501	694,356
Total Revenues	138,816,501	4,881,012	170,009,828	313,707,341	288,526,839
OTHER FINANCING SOURCES:					
Transfer from Governmental Funds	908,943	40,627	65,522,904	66,472,474	59,712,368
Proceeds from Issuance of Bonds					35,000,000
Other Credits	5,246			5,246	
Total Revenues and Other Sources	139,730,690	4,921,639	235,532,732	380,185,061	383,239,207
EXPENDITURES:					
General Government			8,839,194	8,839,194	15,090,966
Administration of Justice and Public Protection	210,570		43,786	254,356	34,519
Resource Protection and Development		4,549,962	2,144,595	6,694,557	5,782,075
Transportation	82,116,937		5,750,864	87,867,801	81,377,717
Health and Social Services			165,471,671	165,471,671	157,044,227
Education			36,433,807	36,433,807	39,393,354
Debt Service	6,378,433		7,354,667	13,733,100	13,951,364
Capital Outlays	49,552,437	131,065	1,372,003	51,055,505	54,299,393
Total Expenditures	138,258,377	4,681,027	227,410,587	370,349,991	366,973,615
OTHER USES:					
Transfer to Governmental Funds	1,035,642		10,465,905	11,501,547	2,317,801
Transfer to Enterprise Fund					46,404
Total Expenditures and Other Uses	139,294,019	4,681,027	237,876,492	381,851,538	369,337,820
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources	436,671	240,612	(2,343,760)	(1,666,477)	13,901,387
Fund Equity, End of Year	\$ 18,586,797	\$ 508,919	\$ 3,891,044	\$ 22,986,760	\$ 24,653,237

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET - PROPRIETARY FUNDS
JUNE 30, 1982

EXHIBIT VII

	Liquor Commission	Sweepstakes Commission	Totals	
			June 30, 1982	June 30, 1981
<u>ASSETS</u>				
Cash and Temporary Investments	\$	\$ 3,101,261	\$ 3,101,261	\$ 2,991,713
Cash - Other	855,635	485,716	1,341,351	3,055,890
Accounts Receivable	1,404,906	273,172	1,678,078	1,235,417
Due From Other Funds		3,820	3,820	
Inventories	20,362,319	95,423	20,457,742	20,870,618
Land	1,109,346		1,109,346	1,109,346
Land Improvements	521,383		521,383	
Buildings	5,034,082		5,034,082	4,058,036
Leasehold Improvements	256,764		256,764	248,751
Equipment	3,300,280	163,783	3,464,063	3,748,683
Less: Allowance for Depreciation and Amortization	(2,604,924)	(122,266)	(2,727,190)	(2,201,914)
Construction in Progress				53,222
Total Assets	<u>\$ 30,239,791</u>	<u>\$ 4,000,909</u>	<u>\$ 34,240,700</u>	<u>\$ 35,169,762</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Accounts Payable	\$ 8,154,341	\$ 283,415	\$ 8,437,756	\$ 8,588,454
Deferred Revenue	1,669,580	514,100	2,183,680	1,228,475
Accrued Payroll	482,931	47,251	530,182	430,422
Accrued Pension	42,793	3,820	46,613	41,036
Other Liabilities		152,323	152,323	104,180
Due to Other Funds	12,273,215		12,273,215	14,968,977
Reserve for Distribution to Education		3,000,000	3,000,000	2,848,049
Total Liabilities	<u>22,622,860</u>	<u>4,000,909</u>	<u>26,623,769</u>	<u>28,209,593</u>
<u>FUND EQUITY:</u>				
Contributions from Other Funds	10,774,659		10,774,659	9,216,780
Contributions to Other Funds	(275,164)		(275,164)	(275,164)
Retained Earnings (Deficit)	(2,882,564)		(2,882,564)	(1,981,447)
Total Fund Equity	<u>7,616,931</u>	<u>-</u>	<u>7,616,931</u>	<u>6,960,169</u>
Total Liabilities and Fund Equity	<u>\$ 30,239,791</u>	<u>\$ 4,000,909</u>	<u>\$ 34,240,700</u>	<u>\$ 35,169,762</u>

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT VIII

	Proprietary Fund Types		Fiduciary Fund Types	Total (Memorandum Only)	
	Liquor Commission	Sweepstakes Commission	Non Expendable Trust	June 30, 1982	June 30, 1981
Revenues:					
Sales	\$ 149,785,680	\$ 14,121,374		\$ 163,907,054	\$ 153,921,891
Forwarded to Legislative Funds	(1,644)			(1,644)	(5,332)
Total Revenues	149,784,036	14,121,374		163,905,410	153,916,559
Prizes		7,852,123		7,852,123	6,582,746
Cost of Goods Sold	108,694,003			108,694,003	102,523,430
Gross Profit	41,090,033	6,269,251		47,359,284	44,810,383
Other Operating Revenues:					
Investment Income			\$ 125,393	125,393	102,365
Contributions			189,964	189,964	318,834
Other			11,826	11,826	5,877
Total Operating Revenue	41,090,033	6,269,251	327,183	47,686,467	45,237,459
Operating Expenses:					
Personnel Services	8,035,403	794,797		8,830,200	8,191,134
Supplies and Materials	290,440	521,104		811,544	775,666
Communications	129,185	73,213		202,398	150,791
Travel	72,283	139,143		211,426	158,387
Printing and Binding	105,375			105,375	96,343
Advertising	32,971	155,410		188,381	239,305
Commissions		516,287		516,287	443,211
Heat, Light and Power	364,837	119,497		484,334	362,528
Rent	1,123,426			1,123,426	888,376
Repairs and Alterations	209,986			209,986	148,993
Miscellaneous	149,902	363,453	10,846	524,201	457,538
Grants and Subsidies	1,345,503	135,855		1,481,358	1,197,142
Capital Outlays	20,820			20,820	31,304
Depreciation	568,603	23,278		591,881	480,951
Loss on Disposal of Fixed Assets	332,514			332,514	88,767
Benefits and Refunds			296,584	296,584	186,954
Refunds of Deposits					219,195
Total Operating Expenses	12,781,248	2,842,037	307,430	15,930,715	14,116,585
Operating Income	28,308,785	3,427,214	19,753	31,755,752	31,120,874
Other Income					
Licenses	1,401,030			1,401,030	978,672
Beer Taxes	5,423,391			5,423,391	4,739,455
Miscellaneous	171,105	346,909		518,014	535,037
Total Other Income	6,995,526	346,909	-	7,342,435	6,253,164
Income Before Distribution and Transfers	35,304,311	3,774,123	19,753	39,098,187	37,374,038
Other Expenses					
Distribution to Education		3,000,000		3,000,000	3,014,596
Income Before Transfers	35,304,311	774,123	19,753	36,098,187	34,359,442
Transfer to General Fund	36,205,428	774,123		36,979,551	34,885,665
Net (Loss) Income	(901,117)	-	19,753	(881,364)	(526,223)
Retained Earnings (Deficit)/Fund Balance					
--Beginning of Year	(1,981,447)		2,074,784	93,337	619,560
Retained Earnings (Deficit)/Fund Balance					
--End of Year	\$ (2,882,564)	\$ -	\$ 2,094,537	\$ (788,027)	\$ 93,337

CERTAIN AMOUNTS FOR 1981 HAVE BEEN RECLASSIFIED TO CONFORM TO 1982 PRESENTATION.

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT IX

SOURCE OF FUNDS	Proprietary Fund Types		Fiduciary Fund Types	Total (Memorandum Only)	
	Liquor Commission	Sweepstakes Commission	Non Expendable Trust	June 30, 1982	June 30, 1981
OPERATIONS					
Income Before Transfers and Distribution to Education	\$ 35,304,311	\$ 3,774,123	\$ 19,753	\$ 39,098,187	\$ 37,374,038
Items not requiring the use of working capital: Depreciation	568,603	23,278		591,881	480,951
Total Financial Resources from Operations	35,872,914	3,797,401	19,753	39,690,068	37,854,989
(Increase) Decrease in Working Capital	-	(166,389)	(19,753)	(186,142)	751,543
Contributions from Other Funds	1,557,879			1,557,879	2,363,039
Net Book Value of Fixed Asset Disposals	332,514	647		333,161	91,917
Total Source of Funds	<u>\$ 37,763,307</u>	<u>\$ 3,631,659</u>	<u>\$ -</u>	<u>\$ 41,394,966</u>	<u>\$ 41,061,488</u>
USE OF FUNDS					
Additions to Fixed Assets	\$ 1,557,879	\$ 9,487	\$	\$ 1,567,366	\$ 2,390,618
Transfers to General Fund	36,205,428	774,123		36,979,551	34,885,665
Distribution to Education		2,848,049		2,848,049	3,785,205
Total Use of Funds	<u>\$ 37,763,307</u>	<u>\$ 3,631,659</u>	<u>\$ -</u>	<u>\$ 41,394,966</u>	<u>\$ 41,061,488</u>
CHANGES IN COMPONENTS OF WORKING CAPITAL					
Current Assets					
Cash and Investments		\$ 109,548	\$ 14,685	\$ 124,233	\$ (1,614,418)
Cash Other	\$(1,876,782)	162,243		(1,714,539)	136,692
Accounts Receivable	326,255	116,406		442,661	48,157
Due From Other Funds		3,820	3,712	7,532	
Inventories	(387,284)	(25,592)		(412,876)	3,919,830
Total Current Assets	<u>(1,937,811)</u>	<u>366,425</u>	<u>18,397</u>	<u>(1,552,989)</u>	<u>2,490,261</u>
Current Liabilities					
Accounts Payable and Accruals	757,951	200,036	(1,356)	956,631	801,539
Due to Other Funds	(2,695,762)			(2,695,762)	2,440,265
Total Current Liabilities	<u>(1,937,811)</u>	<u>200,036</u>	<u>(1,356)</u>	<u>(1,739,131)</u>	<u>3,241,804</u>
Increase (Decrease) in Working Capital	<u>\$ -</u>	<u>\$ 166,389</u>	<u>\$ 19,753</u>	<u>\$ 186,142</u>	<u>\$ (751,543)</u>

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPE
TRUST AND AGENCY FUNDS
JUNE 30, 1982

EXHIBIT X

	N.H. Retirement System	OASDI Wage Contribution Fund	Social Security Tax Withhold.Acct.	Federal Income Tax Withholding	All Other Trust & Agency Funds	Totals	
						June 30, 1982	June 30, 1981
<u>ASSETS</u>							
Cash and Temporary Investments	\$ 2,074,021	\$ 550,559	\$ 1,030,583	\$ 57,371	\$ 1,636,247	\$ 5,348,781	\$ 4,556,091
Due from Other Funds					477,649	477,649	473,937
Total Assets	<u>\$ 2,074,021</u>	<u>\$ 550,559</u>	<u>\$ 1,030,583</u>	<u>\$ 57,371</u>	<u>\$ 2,113,896</u>	<u>\$ 5,826,430</u>	<u>\$ 5,030,028</u>
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Designated Reserve-Member/Employer Contribution	\$ 2,074,021	\$	\$	\$	\$	\$ 2,074,021	\$ 1,058,320
Due to Other Taxing Units	-	550,559	1,030,583	57,371	19,359	1,657,872	1,896,924
Total Liabilities	<u>2,074,021</u>	<u>550,559</u>	<u>1,030,583</u>	<u>57,371</u>	<u>19,359</u>	<u>3,731,893</u>	<u>2,955,244</u>
FUND EQUITY:							
Trust Fund Balance					2,094,537	2,094,537	2,074,784
Total Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,094,537</u>	<u>2,094,537</u>	<u>2,074,784</u>
Total Liabilities and Fund Equity	<u>\$ 2,074,021</u>	<u>\$ 550,559</u>	<u>\$ 1,030,583</u>	<u>\$ 57,371</u>	<u>\$ 2,113,896</u>	<u>\$ 5,826,430</u>	<u>\$ 5,030,028</u>

CERTAIN AMOUNTS FOR 1981 HAVE BEEN RECLASSIFIED TO CONFORM TO 1982 PRESENTATION.

STATE OF NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
FIDUCIARY FUND TYPES - ALL TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT XI

	<u>Total Trust Funds</u>	
	<u>June 30, 1982</u>	<u>June 30, 1981</u>
Fund Balance, Beginning of Year	\$ 2,074,784	\$ 2,054,224
REVENUES:		
Contributions	189,964	318,834
Investment Income	125,393	102,365
Other	<u>11,826</u>	<u>5,877</u>
Total Revenues	327,183	427,076
EXPENDITURES:		
Benefits and Refunds	296,584	406,149
Other	<u>10,846</u>	<u>367</u>
Total Expenditures	<u>307,430</u>	<u>406,516</u>
Net Increase in Fund Balances for the Year	<u>19,753</u>	<u>20,560</u>
Fund Balance, End of Year	<u><u>\$ 2,094,537</u></u>	<u><u>\$ 2,074,784</u></u>

CERTAIN AMOUNTS FOR 1981 HAVE BEEN RECLASSIFIED TO CONFORM TO 1982 PRESENTATION.

STATE OF NEW HAMPSHIRE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
June 30, 1982

	Balance July 1, 1981	Additions	Deductions	Balance June 30, 1982
<u>NEW HAMPSHIRE RETIREMENT SYSTEM</u>				
ASSETS				
Cash	\$ (1,541,680)	\$ 49,251,398	\$ 45,635,697	\$ 2,074,021
Certificate of Deposit	2,600,000		2,600,000	
Total Assets	<u>\$ 1,058,320</u>	<u>\$ 49,251,398</u>	<u>\$ 48,235,697</u>	<u>\$ 2,074,021</u>
LIABILITIES				
Reserve for member contributions	<u>\$ 1,058,320</u>	<u>\$ 49,251,398</u>	<u>\$ 48,235,697</u>	<u>\$ 2,074,021</u>
<u>WITHHOLDING TAX ACCOUNT</u>				
ASSETS				
Cash	<u>\$ 869,295</u>	<u>\$ 24,859,760</u>	<u>\$ 25,671,684</u>	<u>\$ 57,371</u>
LIABILITIES				
Due to other taxing units	<u>\$ 869,295</u>	<u>\$ 24,859,760</u>	<u>\$ 25,671,684</u>	<u>\$ 57,371</u>
<u>SOCIAL SECURITY TAX WITHHOLDING ACCOUNT</u>				
ASSETS				
Cash	\$ 353,327	\$ 19,711,045	\$ 19,033,789	\$ 1,030,583
Certificate of Deposit	425,000		425,000	
Total Assets	<u>\$ 778,327</u>	<u>\$ 19,711,045</u>	<u>\$ 19,458,789</u>	<u>\$ 1,030,583</u>
LIABILITIES				
Due to other taxing units	<u>\$ 778,327</u>	<u>\$ 19,711,045</u>	<u>\$ 19,458,789</u>	<u>\$ 1,030,583</u>

EXHIBIT XII

	Balance July 1, 1981	Additions	Deductions	Balance June 30, 1982
<u>OASDI WAGE CONTRIBUTION FUND</u>				
ASSETS				
Cash	\$ 228,587	\$ 70,439,923	\$ 70,117,951	\$ 550,559
LIABILITIES				
Due to other taxing units	\$ 228,587	\$ 70,439,923	\$ 70,117,951	\$ 550,559
<u>EMPLOYEES SUBSCRIPTIONS TO UNITED STATES SAVINGS BONDS</u>				
ASSETS				
Cash	\$ 20,715	\$ 207,836	\$ 209,192	\$ 19,359
LIABILITIES				
Due to other taxing units	\$ 20,715	\$ 207,836	\$ 209,192	\$ 19,359
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$(69,756)	\$164,469,962	\$160,668,313	\$ 3,731,893
Certificate of Deposit	3,025,000		3,025,000	
Total Assets	\$ 2,955,244	\$164,469,962	\$163,693,313	\$ 3,731,893
LIABILITIES				
Reserve for member contributions	\$ 1,058,320	\$ 49,251,398	\$ 48,235,697	\$ 2,074,021
Due to other taxing units	1,896,924	115,218,564	115,457,616	1,657,872
Total Liabilities	\$ 2,955,244	\$164,469,962	\$163,693,313	\$ 3,731,893

INTRODUCTION TO BUDGET AND ACCOUNTING PROCEDURES

A. Budget and Appropriation Process

Prior to each biennial legislative session all departments of the State are required to transmit to the State Comptroller estimates of their long-range expenditure requirements for capital improvements and estimates of their expenditure requirements for each fiscal year of the ensuing biennium for administration, operation and maintenance.

With respect to capital improvement estimates submitted by State departments, the Comptroller is directed by statute to prepare a summary capital improvement budget for the ensuing biennium. After any investigation deemed necessary by the Governor and preparation of schematic drawings and cost estimates by the Commissioner of Public Works and Highways, the capital budget is submitted to the Legislature.

In conjunction with the receipt of the operating budget estimates, the Comptroller prepares an estimate of the total revenue of the State for each fiscal year of the ensuing biennium in which the several items of revenue are listed and classified according to source, departments or programs producing said revenue and are compared with the revenue actually received during the last completed fiscal year and the fiscal year in progress. Upon receipt of all expenditure estimates and preparation of the revenue projections, the Comptroller prepares a tentative budget for the ensuing biennium which is transmitted to the Governor. Following public hearings on the tentative operating budget held by the Governor, the Governor-elect, if any, the Comptroller and the chairman of the House and Senate finance committees, the Governor prepares the final budget proposal, setting forth his financial program for the following two fiscal years, and submits such budget to the Legislature no later than February 15 of the year of the biennial legislative session.

By statute, the budget submitted by the Governor consists of three parts. Part I consists of the Governor's budget message setting forth, among other things, his program for meeting all expenditure needs of the government for the ensuing biennium, financial statements showing the condition of the Treasury at the end of the last completed fiscal year and the estimated condition of the Treasury at the end of the fiscal year in progress and the two fiscal years to which the budget relates, and a summary of appropriations recommended and revenues estimated to be received by the State during such fiscal years. If the estimated revenues of the State for the ensuing biennium as set forth in the budget on the basis of existing law, plus the estimated surplus,

A. Budget and Appropriation Process (Continued)

if any, for the fiscal years in progress, are less than the aggregate appropriations recommended for the ensuing biennium, the Governor is required to make recommendations to the Legislature in respect to the manner in which such deficit shall be met, whether by an increase in taxes, the imposition of new taxes, or otherwise. However, there is no constitutional or statutory requirement that the Governor propose or the Legislature adopt a budget without resort to borrowing. Part II of the Governor's budget proposal consists of his detailed recommendations, classified by department, for appropriations to meet the expenditure needs of the government. Part III of the budget includes draft appropriation bills for the appropriations made in the proposed budget.

Following enactment of the budget by the Legislature, the Governor may submit supplemental appropriation requests necessary to meet expenses on account of laws enacted subsequent to the general budget appropriation or as the Governor may otherwise deem in the public interest. If such additional appropriation requests require the raising of additional State revenue, the Governor must recommend sources for such funds.

B. Financial Controls

Under the State Constitution, no moneys may be paid out of the State Treasury unless funds have been appropriated for the payment of bills of credit or the payment of principal and interest on bonds or notes issued by the State. In addition, the Governor with the advice and consent of the Council may approve warrants for payments based on prior existing statutes or for amounts equal to additional Federal monies received.

Financial control procedures in the State are maintained both by the executive and legislative departments. In addition to his duties described above with respect to the preparation of the biennial budget, the Comptroller, as Director of Budget and Control is directed by statute to conduct a continuous study of the State's financial operations, needs and resources and to install and operate a system of governmental cost accounting. Effective July 1, 1981, each agency is required to provide quarterly reports to the Comptroller (and the legislature's Fiscal Committee) showing its programs and ability to fulfill budget priorities and other legislatively mandated programs. The Comptroller makes quarterly allotments (which need not be equal) to each agency of the amounts appropriated to that agency in the budget act. In addition, the State Director of Accounts is directed to prescribe a uniform system of accounts for all State departments, to install and maintain a system of central State accounting records, to maintain a system of encumbrances accounting in order to control expenditures and commitments within budget appropriations,

B. Financial Controls (Continued)

and to pre-audit all claims for warrants on the State Treasury to determine if such claims are proper and within appropriation limits. The State also maintains a system of central purchase and supply for all State departments other than for the University of New Hampshire and for bulk liquor purchases of the State Liquor Commission.

The State Director of Accounts is directed by statute to report monthly to each State agency and department on the total amount expended by such agency or department in the previous month and for the year to date and showing total encumbrances outstanding and appropriation balances then available. When it appears that a State department or agency is incurring expenditures, other than capital expenditures, at levels which will deplete its available appropriation prior to the close of the fiscal year, the Director of Accounts is required to report such fact to the Governor who, after investigation, may order the department head to reduce expenditures in proportion to the balance available and remaining time in the fiscal year.

Legislative financial controls involve the Advisory Budget Control Committee and the Office of the Legislative Budget Assistant, acting under the supervision of the Fiscal Committee, and the Joint Legislative Capital Budget Overview Committee. If it should be determined by the State Director of Accounts that during any three consecutive months there has occurred such a decline in State revenues as would, if continued, cause a serious deficit in the total state budget, the Director of Accounts must notify the Governor who, with the advice and consent of the Legislative Advisory Budget Control Committee, may order reductions in rates of expenditures within all or any State departments so that such decline in revenue will not result in the incurrence of further State debt (R.S.A. 9:13-c). Controls once established may be discontinued by the Governor and shall be discontinued if so voted by the Committee.

The Office of the Legislative Budget Assistant is responsible for the overall review and audit of the budgetary process on behalf of the Legislature. In addition to duties regarding budget preparation and involving revenue estimating and fiscal research, the Office is responsible for budget execution oversight through the maintenance and development of accounting systems for State departments in cooperation with the Comptroller and the Department of Centralized Data Processing and for post-audit budget review involving selected departmental audits conducted by the Office staff to determine that the financial operations of the department

B. Financial Controls (Continued)

are properly conducted and that financial reports are fairly presented, to determine whether the department is managing and utilizing its resources in an economical and efficient manner, and to determine whether or not planned program results and benefits are being achieved. The Joint Legislative Capital Budget Overview Committee established as of June 30, 1981 reviews the status of capital budget projects, and each State agency with capital budget projects is required to submit to the committee a status report on the projects every 60 days.

STATE OF NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP - BUDGETARY BASIS
JUNE 30, 1982

EXHIBIT I

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUP	Total	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust & Agency	Long Term Debt	(Memorandum Only)	
								June 30, 1982	June 30, 1981
ASSETS									
Cash and Temporary Investments	\$ (426,883)	\$ 10,871,762	\$ 6,166,321	\$ (3,285,890)	\$ 3,101,261	\$ 4,828,814	\$	\$ 21,255,385	\$ 23,454,171
Cash Other	107,267	16,244			1,056,051	1,857		1,181,419	5,857,095
Revolving Funds	221,247	51,000			285,300			557,547	572,491
Accounts Receivable (Net of Allowance for Uncollectibles)	10,704,282	22,124,002		467,674	1,012,849			34,308,807	26,312,773
Federal Funds Obligated Not Currently Reimbursable		44,601,151						44,601,151	36,631,987
Taxes Receivable (Net of Allowance for Uncollectibles)	8,949,053	7,380,951						16,330,004	14,201,020
Due from Other Funds	13,857,028							13,857,028	16,020,190
Inventories	1,901,268	617,956			20,457,742			22,976,966	23,386,073
Land					1,109,346			1,109,346	1,109,346
Land Improvements					521,383			521,383	-
Buildings					5,034,082			5,034,082	4,058,036
Leasehold Improvements					288,124			288,124	248,751
Equipment					3,806,063			3,806,063	3,748,683
Less: Allowance for Depreciation & Amortization					(2,770,850)			(2,770,850)	(2,201,914)
Construction In Progress								-	53,222
Bonds Authorized and Unissued		47,591,493		75,995,562				123,587,055	128,096,079
Amount Available for Payment of Bonds							6,111,653	6,132,853	8,025,397
Amount to be Provided for Payment of Water Pollution Contracts							3,619,835	3,619,835	3,862,958
Amount to be Provided for Payment of Bonds - Various - U.N.H.							259,274,147	259,274,147	277,355,043
							27,033,000	27,033,000	28,549,560
Total Assets	\$ 35,313,362	\$ 133,254,559	\$ 6,166,321	\$ 73,177,346	\$ 33,901,351	\$ 4,830,671	\$ 296,059,835	\$ 582,703,345	\$ 599,340,961
LIABILITIES AND FUND EQUITY									
LIABILITIES:									
Accounts Payable	\$ 6,230,203	\$ 5,126,592		\$ 1,334,188	\$ 8,383,890		\$	\$ 21,074,873	\$ 16,747,660
Taxes Due Towns	19,881	2,418,059						2,437,940	22,632,056
Due to Other Funds					13,857,028			13,857,028	16,020,190
Temporary Loans	40,000,000			25,000,000				65,000,000	25,000,000
Prepaid Revenue	540,567	282,179			514,100			1,336,846	946,045
Other Liabilities	1,484,788				199,702			1,684,490	1,474,034
Reserve for Member/Employer Contributions						2,074,021		2,074,021	1,058,320
Bonds Payable							292,440,000	292,440,000	313,930,000
Water Pollution Contracts Payable							3,619,835	3,619,835	3,862,958
Total Liabilities	48,275,439	7,826,830		26,334,188	22,954,720	2,074,021	296,059,835	403,525,033	401,671,263
FUND EQUITY:									
Retained Earnings (Deficit)					(2,552,864)			(2,552,864)	(1,981,447)
Contributions from Other Funds					10,774,659			10,774,659	9,216,780
Contributions to Other Funds					(275,164)			(275,164)	(275,164)
Trust Fund Balance						2,756,650		2,756,650	2,976,091
Reserve for Encumbrances	4,681,525	69,742,990		26,647,601	3,000,000			101,072,116	76,133,616
Designated Reserve for Distribution to Education								3,000,000	3,015,758
Unexpended Balance of Appropriations	15,534,987	45,432,002		20,195,557				81,162,546	123,051,357
Unappropriated Surplus (Deficit)	(33,178,689)	10,252,737	6,166,321	46,843,158	10,946,631	2,756,550	-	(16,759,631)	(14,467,293)
Total Fund Equity (Deficit)	(12,962,177)	123,427,729	6,166,321	46,843,158	33,901,351	2,756,550	-	179,178,312	197,669,698
Total Liabilities and Fund Equity	\$ 35,313,362	\$ 133,254,559	\$ 6,166,321	\$ 73,177,346	\$ 33,901,351	\$ 4,830,671	\$ 296,059,835	\$ 582,703,345	\$ 599,340,961

STATE OF NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
ALL GOVERNMENTAL AND PROPRIETARY FUND TYPES - BUDGETARY BASIS
JUNE 30, 1982

EXHIBIT II

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	Total (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	June 30, 1982	June 30, 1981
REVENUES:							
General Property Taxes	\$ 7,394,792	\$ -	\$ -	\$ -	\$ -	\$ 7,394,792	\$ 7,826,042
Special Taxes	154,650,428	38,547	6,875	-	-	154,695,850	99,957,630
Poll or Personal Taxes	26,211,973	-	-	-	-	26,211,973	26,722,486
Business License Taxes	24,434,654	58,791,318	-	-	5,348,974	88,574,946	76,938,925
Non-Business License Taxes	2,769,711	25,589,887	-	-	-	28,359,598	26,894,237
Fees	6,320,080	8,387,634	-	-	2,295,090	17,002,804	10,460,289
Fines, Penalties & Interest	5,006,560	424,935	-	-	-	5,431,495	4,733,872
Grants from Federal Government	37,442,555	184,347,830	-	4,764,262	-	226,524,647	245,754,316
Grants from Private & Local Sources	3,284,146	21,205,705	-	204,041	-	24,693,892	21,026,417
Rents & Leases	2,719,815	20,152	12,050	-	-	2,752,017	2,507,554
Interest, Premiums & Discounts	1,690,759	718,947	357,511	-	-	2,767,217	3,280,888
Sale of Commodities	3,930,951	94,923	-	-	-	4,025,874	3,094,835
Sale of Services	26,596,535	1,299,843	-	-	-	27,896,378	24,543,142
Assessments	5,330,174	14,949,133	-	-	-	20,279,307	17,122,247
Grants from Other Agencies	17,266,753	1,691,142	-	-	-	18,957,895	20,278,174
Public Service Enterprises	-	-	-	-	52,839,058	52,839,058	51,302,105
Miscellaneous	14,517,254	1,567,501	89,480	-	513,352	16,687,587	10,496,392
Total Revenue	339,537,140	319,127,497	465,916	4,968,303	60,996,474	725,095,330	652,939,551
OTHER FINANCING SOURCES:							
Transfers	48,450,173	66,472,475	1,188,040	166,453	1,557,879	117,835,020	99,938,494
Bonds Authorized & Unissued	-	7,500,000	-	-	-	7,500,000	33,240,142
Miscellaneous	321,730	824,887	-	-	-	1,146,617	304,239
Total Revenues and Other Sources	388,309,043	393,924,859	1,653,956	5,134,756	62,554,353	851,576,967	786,422,426
EXPENDITURES:							
General Government	85,553,433	8,836,561	-	408,381	-	94,798,375	104,378,065
Administration of Justice & Public Protection	42,949,847	254,356	-	3,832,258	21,198,807	68,235,268	67,165,287
Resource Protection & Development	21,458,879	6,680,024	-	7,414,334	-	35,553,237	34,667,949
Transportation	1,795,677	87,135,021	-	1,046,155	-	89,976,853	84,906,044
Health and Social Services	67,217,777	165,803,472	-	196,162	-	233,217,411	220,566,533
Education	62,752,265	36,097,440	-	11,542,640	-	110,392,345	108,903,944
Debt Service	30,165,903	13,733,100	2,908,579	-	-	46,807,582	36,382,296
Capital Outlays	2,790,583	49,590,830	-	5,658,778	20,820	58,061,011	65,600,281
Total Expenditures	314,684,364	368,130,804	2,908,579	30,098,708	21,219,627	737,042,082	722,570,399
OTHER USES:							
Transfers	65,995,167	11,760,405	959,614	927,578	37,348,264	116,991,028	98,658,300
Bonds Authorized Reduction	-	-	-	12,800,044	-	12,800,044	-
Distribution to Education	-	-	-	-	3,015,758	3,015,758	3,785,205
Total Expenditures and Other Uses	380,679,531	379,891,209	3,868,193	43,826,330	61,583,649	869,848,912	825,013,904
Excess of Expenditures and Other Uses (Over) Under Revenues and Other Sources	7,629,512	14,033,650	(2,214,237)	(38,691,574)	970,704	(18,274,945)	(38,591,478)
FUND BALANCE - July 1,	(20,591,689)	111,394,079	8,380,558	85,534,732	9,975,927	194,693,607	233,285,085
FUND BALANCE - June 30,	<u>\$ (12,962,177)</u>	<u>\$ 125,427,729</u>	<u>\$ 6,166,321</u>	<u>\$ 46,843,158</u>	<u>\$ 10,946,631</u>	<u>\$ 176,421,662</u>	<u>\$ 194,693,607</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1982

EXHIBIT A-1

	June 30, 1982	June 30, 1981
<u>ASSETS</u>		
Cash and Temporary Investments	\$(426,883)	\$(11,032,516)
Cash - Other	107,267	398,888
Revolving Funds	221,247	241,191
Accounts Receivable (Net of Allowance for Uncollectibles)	19,653,335	14,649,704
Due From Other Funds	13,857,028	16,020,190
Inventories	<u>1,901,268</u>	<u>1,855,350</u>
Total Assets	<u>\$ 35,313,262</u>	<u>\$ 22,132,807</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Accounts Payable	\$ 6,230,203	\$ 3,378,293
Taxes Due Towns	19,881	22,632,056
Temporary Loans	40,000,000	15,000,000
Prepaid Revenue	540,567	387,980
Other Liabilities	<u>1,484,788</u>	<u>1,326,167</u>
Total Liabilities	48,275,439	42,724,496
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	4,681,525	5,172,766
Unexpended Balance of Appropriation	15,534,987	4,873,096
Unappropriated Surplus (Deficit)	(33,178,689)	(30,637,551)
Total Fund Equity	<u>(12,962,177)</u>	<u>(20,591,689)</u>
Total Liabilities and Fund Equity	<u>\$ 35,313,262</u>	<u>\$ 22,132,807</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Fiscal Year Ended June 30	
	1982	1981
REVENUES:		
General Property Taxes	\$ 7,394,792	\$ 7,826,042
Special Taxes	154,650,428	99,905,305
Poll or Personal Taxes	26,211,973	26,722,486
Business License Taxes	24,434,654	24,815,367
Non-Business License Taxes	2,769,711	1,615,435
Fees	6,320,080	6,778,881
Fines, Penalties & Interest	5,006,560	4,504,816
Grants from Federal Government	37,412,555	48,676,956
Grants from Private & Local Sources	3,284,146	1,745,820
Rents and Leases	2,719,815	2,493,678
Interest, Premiums and Discounts	1,690,759	2,532,908
Sale of Commodities	3,930,951	3,010,022
Sale of Services	26,596,535	23,233,246
Assessments	5,330,174	3,786,863
Grants from Other Agencies	17,266,753	18,194,135
Miscellaneous	14,517,254	9,246,652
Total Revenue	339,537,140	285,088,612
OTHER FINANCING SOURCES:		
Transfers from Highway	998,932	236,323
Transfers from Fish & Game	.....	9,200
Transfers from Special	9,536,721	1,023,269
Transfers from Capital	927,578	195,269
Transfers from Eastern N.H. Turnpike	4,898	.....
Transfers from Central N.H. Turnpike	7,048	.....
Transfers from Forest Conservation	340,619	.....
Transfers from Enterprise Fund	36,634,377	34,717,039
Miscellaneous	321,730	304,239
Total Revenues and Other Sources	388,309,043	321,573,951
EXPENDITURES:		
General Government	85,553,433	87,840,639
Administration of Justice & Public Protection	42,949,847	44,855,115
Resources Protection and Development	21,458,879	22,088,129
Transportation	1,795,677	3,255,697
Health and Social Services	67,217,777	65,260,838
Education	62,752,265	59,322,964
Debt Service	30,165,903	22,168,667
Capital Outlays	2,790,583	1,590,681
Total Expenditures	314,684,264	306,732,730
OTHER USES:		
Transfers to Highway	908,944	1,115,856
Transfers to Fish & Game	3,916	.....
Transfers to Special	64,915,854	57,403,721
Transfers to Capital	166,453	975,071
Transfers to Long-Term Debt	.....	510,270
Transfers to Enterprise	.....	5,089
Total Expenditures and Other Uses	380,679,531	366,792,737
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,629,512	(45,218,786)
Fund Balance - July 1	(20,591,689)	24,627,097
Fund Balance - June 30	<u>\$ (12,962,177)</u>	<u>\$ (20,591,689)</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>PERSONNEL SERVICES</u>			
Permanent Employees	\$ 76,925,225	\$ 71,746,441	\$ 5,178,784
Temporary Employees	8,847,229	12,567,588	(3,720,359)
Professional Fees & Per Diem.	3,529,770	4,311,449	(781,679)
Overtime.	1,657,341	2,253,380	(596,039)
Other Personnel Services.	1,056,453	1,262,293	(205,840)
Longevity Payments - Permanent.	522,174	530,496	(8,322)
Longevity Payments - Temporary.	3,800	5,100	(1,300)
Total Personnel Services	<u>92,541,992</u>	<u>92,676,747</u>	<u>(134,755)</u>
<u>SUPPLIES AND MATERIALS</u>			
Supplies (Consumable)	2,874,269	3,005,906	(131,637)
Publications.	206,318	321,891	(115,573)
Drugs & Medicine.	468,872	418,636	50,236
Materials - Manufacturing	226,766	357,560	(130,794)
Fuel (Non-Vehicular).	1,781,584	4,490,674	(2,709,090)
Stock-In-Trade.	478,344	475,515	2,829
Highway Materials	558	226	332
Total Supplies & Materials	<u>6,036,711</u>	<u>9,070,408</u>	<u>(3,033,697)</u>
<u>SUBSISTENCE & SUPPORT OF PERSONS</u>			
Food (Human Consumption).	5,146,647	4,409,578	737,069
Clothing.	285,886	299,251	(13,365)
Support of Persons.	166,157	568,216	(402,059)
Total Subsistence & Support of Persons	<u>5,598,690</u>	<u>5,277,045</u>	<u>321,645</u>
<u>COMMUNICATIONS SERVICE</u>			
Telephone & Telegraph	1,625,560	1,481,503	144,057
Postage	1,820,110	1,262,737	557,373
Total Communications Service	<u>3,445,670</u>	<u>2,744,240</u>	<u>701,430</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>TRAVEL EXPENSE</u>			
<u>In-State Travel</u>			
Common Carriers.	\$ 1,417	\$ 5,347	\$ (3,930)
Per Diem in Lieu of Expenses	840	840	(840)
Meals.	116,708	139,196	(22,488)
Hotel.	75,399	89,151	(13,752)
Mileage, Privately Owned	1,053,942	1,408,355	(354,413)
Operation - State Cars	1,062,113	1,101,873	(39,760)
Travel - Non-employees	96,862	91,345	5,517
Miscellaneous.	50,724	65,118	(14,394)
Meals Taxable.	4,049	10,197	(6,148)
<u>Out-of-State Travel</u>			
Common Carriers.	130,116	171,127	(41,011)
Per Diem in Lieu of Expenses	287	21,135	(20,848)
Meals.	37,826	38,964	(1,138)
Hotel.	110,158	117,676	(7,518)
Mileage - Private Cars	54,964	44,447	10,517
Operation State Cars	3,768	4,813	(1,045)
Travel - Non-employees	16,980	21,455	(4,475)
Miscellaneous.	76,987	67,494	9,493
Meals Taxable.	345	2,147	(1,802)
Total Travel Expense.	<u>2,892,645</u>	<u>3,400,680</u>	<u>(508,035)</u>
<u>TRANSPORTATION.</u>	<u>57,434</u>	<u>52,153</u>	<u>5,281</u>
<u>PRINTING AND BINDING</u>			
Printing and Binding.	867,274	994,817	(127,543)
Duplicating Supplies.	86,166	73,241	12,925
Total Printing and Binding	<u>953,440</u>	<u>1,068,058</u>	<u>(114,618)</u>

EXHIBIT A-3

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
ADVERTISING	\$ 563,536	\$ 429,774	\$ 133,762
HEAT, LIGHT AND POWER	6,028,052	2,942,428	3,085,624
RENTS & RENTALS	3,779,544	4,606,827	(827,283)
REPAIRS AND ALTERATIONS			
Contract Repairs - Equipment.	1,173,707	963,341	210,366
Repairs (Building & Grounds).	214,236	149,462	64,774
Other Repairs	81,927	398,413	(316,486)
Maintenance Supplies - Equipment.	102,428	94,115	8,313
Maintenance Supplies - Building & Grounds	226,547	181,629	44,918
Total Repairs & Alterations.	1,798,845	1,786,960	11,885
MOTOR VEHICLE UPKEEP.	392,502	374,728	17,774
CONTRACT EARNINGS	570,542	432,901	137,641
MISCELLANEOUS			
Insurance and Bond Premium.	79,799	114,933	(35,134)
Membership Fees	195,735	123,261	72,474
Miscellaneous	8,040,737	8,716,048	(675,311)
Indirect Costs.	2,361,567	2,789,956	(428,389)
Total Miscellaneous.	10,677,838	11,744,198	(1,066,360)
GRANTS AND SUBSIDIES			
Grants (Welfare Only)	45,000	240,500	(195,500)
Medical (Welfare Only).	481,714	30,095	451,619
Non-Medical (Welfare) . . . . .	.....	1,272	(1,272)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
GRANTS AND SUBSIDIES (Cont.)			
Pension/Accident Payment.	\$ 6,246,474	\$ 6,544,492	\$(298,018)
Interagency Grants.	32,584,678	30,015,854	2,568,824
FICA.	4,624,037	4,304,293	319,744
Blue Cross.	5,830,607	4,360,740	1,469,867
United Life	55,201	84,364	(29,163)
New Employees Retirement. . . . .	.....	1,798,944	(1,798,944)
New Police Retirement . . . . .	.....	636,839	(636,839)
FICA - Temporary.	568,106	632,575	(64,469)
Blue Cross - Temporary.	332,057	288,151	43,906
United Life - Temporary	3,211	3,161	50
New Retirement - Temporary. . . . .	.....	155,743	(155,743)
New Police Retirement - Temporary . . . . .	.....	13,922	(13,922)
Refunds	1,154,854	610,507	544,347
Refunds of Taxes and Fees	511,021	552,892	(41,871)
Awards and Indemnities.	50,958	43,396	7,562
Damages to Private Property	1,555	1,546	9
Damages - Personal Injury . . . . .	.....	29,038	(29,038)
Awards or Indemnities	7,675	7,240	435
Grants.	90,208,386	95,660,671	(5,452,285)
Group II Retirement Permanent	1,213,109	.....	1,213,109
Group I Retirement Temporary.	117,349	.....	117,349
Dental Benefits Temporary	36,093	.....	36,093
Group II Retirement Temporary	41,529	.....	41,529
Group I Retirement Permanent.	1,670,472	.....	1,670,472
Dental Benefits Permanent	606,351	.....	606,351
Total Grants and Subsidies	146,390,437	146,016,235	374,202

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>DEBT SERVICE</u>			
Debt Payment.	\$ 36	\$	\$ 36
Bond Principal Payments	12,905,000	.....	12,905,000
Interest.	5,619,039	10,584,871	(4,965,832)
Bond Interest Payments.	11,641,828	.....	11,641,828
Principal . . . . .	.....	11,583,796	(11,583,796)
Total Debt Service	<u>30,165,903</u>	<u>22,168,667</u>	<u>7,997,236</u>
 <u>CAPITAL OUTLAYS</u>			
Motor Vehicles.	1,233,078	518,166	714,912
Office Equipment and Furnishings.	523,476	680,861	(157,385)
Educational Equipment	124,864	134,246	(9,382)
Farm Implements and Equipment	21,264	3,684	17,580
Construction Repair Equipment	17,819	23,206	(5,387)
Institutional Equipment	267,976	103,143	164,833
Engineering Instruction & Equipment	1,111	1,552	(441)
Highway Contract Payments	107,751	16,223	91,528
Miscellaneous Equipment	140,828	73,580	67,248
Replacement - Motor Vehicles.	89,767	88,855	912
Replacement - Office Equipment.	7,465	9,474	(2,009)
Replacement - Other Equipment	12,399	3,596	8,803
Replacement - Farm Equipment.	1,256	770	486
Replacement - Repair Equipment.	1	2,164	(2,163)
Replacement - Institutional Equipment	35,583	59,441	(23,858)
Replacement - Engineering Equipment	8,200	145	8,055
Replacement - Miscellaneous Equipment	9,832	70,253	(60,421)
Books	187,913	201,322	(13,409)
Total Capital Outlays.	<u>2,790,583</u>	<u>1,990,681</u>	<u>799,902</u>
 TOTAL EXPENDITURES BY OBJECT CODE - GENERAL FUND. .	<u>\$ 314,684,364</u>	<u>\$ 306,782,730</u>	<u>\$ 7,901,634</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-4

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1982

Unappropriated Surplus - June 30, 1981

\$(30,637,550.90)

Adjustments

Credits to Surplus:

Unclaimed Checks	25,953.22	
Escheated Estates	14,413.54	
Capital Fund Transfers	64,383.28	
Marine Gas Tax	36,711.22	
Unclaimed Greyhound Parimutuels	116,692.60	
Unclaimed Thoroughbred Parimutuels	37,024.60	
Inventory Adjustment	45,917.50	
Forest Conservation	340,618.63	681,714.59

Charges to Surplus:

Replacement Checks	4,711.16	
Prior Year Refunds	237,652.17	
Miscellaneous	637.55	
Undistributed Postage	6,468.54	249,469.42

432,245.17
(30,205,305.73)

Budgetary Summary: Unrestricted Revenue

- General	252,154,723.10	
- Liquor	48,449,776.49	300,604,499.59

Appropriations Net of Estimated Revenue

- General Fund \$ 259,492,401.01		
- Special Fund 59,155,312.62	318,647,713.63	
Less: Lapses	15,069,830.32	303,577,883.31

(2,973,383.72)

Unappropriated Surplus (Deficit) - June 30, 1982

\$(33,178,689.45)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GENERAL PROPERTY TAXES</u>			
Telephone Company Taxes	\$ 7,244,130.30	\$ 7,608,376.59	\$(364,246.29)
Transportation Company Taxes	14,170.35	19,172.48	(5,002.13)
Railroad Taxes - State Share	58,081.84	97,983.07	(39,901.23)
Telegraph Company Taxes	14,798.85	3,884.37	10,914.48
Total	<u>7,331,181.34</u>	<u>7,729,416.51</u>	<u>(398,235.17)</u>
<u>SPECIAL TAXES</u>			
Legacy Taxes	7,051,380.72	7,250,003.66	(198,622.94)
Estate Taxes	2,269,845.85	2,746,970.95	(477,125.10)
Transfer Taxes	6,160.10	233,406.91	(227,246.81)
Gas and Electric Tax	670,971.17	1,674,256.71	(1,003,285.54)
Tax on Transfer of Real Property	5,164,164.45	3,031,327.10	2,132,837.35
Meals and Rooms Tax	37,850,851.57	24,478,405.13	13,372,446.44
Vietnam Bonus Tax	465,803.46	427,580.43	38,223.03
Records - Secretary of State	556,844.00	487,341.55	69,502.45
Corporation Tax	69,109,217.89	53,016,103.51	16,093,114.38
Proprietorship Tax	7,373,590.99	2,436,235.57	4,937,355.42
Partnership - Fiduciary Income	1,936,469.58	850,356.33	1,086,113.25
Late Filing Fees	424,298.40	464,221.24	(39,922.84)
Refined Petroleum Products Tax . . . . .	.....	74,811.44	(74,811.44)
Intangible Tax - State Share	15,070,912.99	1,402,172.73	13,668,739.26
Total	<u>147,950,511.17</u>	<u>98,573,193.26</u>	<u>49,377,317.91</u>
<u>TOBACCO TAX</u>	<u>26,211,973.40</u>	<u>26,722,485.71</u>	<u>(510,512.31)</u>
<u>BUSINESS LICENSE TAXES</u>			
Premium Tax Insurance	15,496,762.42	14,130,472.86	1,366,289.56
Blue Sky License	291,410.50	169,615.00	121,795.50
Insurance Agents	515,792.00	408,057.00	107,735.00
Insurance Brokers	114,140.00	53,770.00	60,370.00
Annual Fee - Company License	85,482.00	88,732.36	(3,250.36)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

BUSINESS LICENSE TAXES (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Rating Bureau License	\$ 1,650.00	\$ 1,350.00	\$ 300.00
Company Admission Fee	6,900.00	3,100.00	3,800.00
Insurance Adjusters	23,175.00	18,990.00	4,185.00
Public Adjuster Licensing Fee	560.00	905.00	(345.00)
Board Plumbers.	51,351.00	52,449.00	(1,098.00)
Hawkers and Peddlers License.	16,640.10	14,445.00	2,195.10
Auctioneers License	22,050.00	18,450.00	3,600.00
Boilers Inspectors License.	540.00	280.00	260.00
Elevator Inspectors License	840.15	475.00	365.15
Portable Sawmill License.	750.00	1,150.00	(400.00)
Meals and Rooms License Fee	10,260.00	19,639.88	(9,379.88)
Pharmacy Board.	68,687.75	51,548.00	17,139.75
Ambulance Fees.	11,025.00	10,525.00	500.00
Cold Storage License - Health	60.00	30.00	30.00
Camp License - Water Pollution.	5,495.00	6,020.00	(525.00)
Birth Certificates...	23,545.54	23,476.12	69.42
Beverage Licenses	5,949.00	6,030.00	(81.00)
Sale of Animals and Birds	4,850.00	2,855.00	1,995.00
Livestock Dealers - Agriculture	1,787.00	1,735.00	52.00
Milk License - Agriculture.	160.00	180.00	(20.00)
Live Poultry Dealers.	335.00	205.00	130.00
Aeronautics License	38,036.28	36,169.67	1,866.61
Lightning Rod License	380.00	260.00	120.00
Tobacco Dealers	37,987.00	31,460.00	6,527.00
Airways Tolls - Aeronautics Commission.	45,858.67	49,129.72	(3,271.05)
Pari-mutuel Tax - Racing Commission . . . . .	.....	1,334,510.70	(1,334,510.70)
Breakage Pari-mutuel - Racing Commission. . . . .	.....	72,550.11	(72,550.11)
Harness Racing Fund - Racing Commission	74,957.46	92,276.90	(17,319.44)
Harness Racing Fund Breakage.	20,452.47	20,465.96	(13.49)
Pari-mutuel Tax - Greyhound	7,006,287.22	7,659,502.71	(653,215.49)
Breakage Greyhound.	186,399.78	206,200.73	(19,800.95)
Total.	<u>24,170,556.34</u>	<u>24,587,011.72</u>	<u>(416,455.38)</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

NON-BUSINESS LICENSE TAXES

	1982	1981	Increase (Decrease)
Notaries Public	\$ 79,590.00	\$ 78,330.00	\$ 1,260.00
Justices of the Peace	42,060.00	42,000.00	60.00
Intrastate Property Carriers.	3,100.00	2,850.00	250.00
Interstate Property Carriers.	50,220.00	62,150.00	(11,930.00)
Interstate Vehicle Registration	1,379,505.00	699,208.60	680,296.40
Boat Tax Collection Fees.	412.50	.....	412.50
Motor Carriers Passenger.	350.00	275.00	75.00
Motor Boat Operators - Safety	1,412.00	984.00	428.00
Motor Boat Registration - Safety.	359,826.15	363,524.00	(3,697.85)
Motor Passenger Carriers.	5,146.00	5,542.00	(396.00)
Motor Trucks - Safety	18,312.00	19,153.00	(841.00)
Hospital License Fee.	28,417.50	27,792.50	625.00
Household Goods Carriers.	1,151.00	1,034.00	117.00
MC Household Goods 81 . . . . .	.....	150.00	(150.00)
Explosive Permits	2,003.00	2,175.00	(172.00)
Athletic Commission	6,376.37	4,916.77	1,459.60
Excess Income - Initial Plate Add-on.	503,440.55	.....	503,440.55
Total.	2,481,322.07	1,310,084.87	1,171,237.20

FEES

Surplus Lines Approval Fee.	12,750.00	13,000.00	(250.00)
Clinical Pastoral Program . . . . .	.....	1,550.00	(1,550.00)
Filing Fee Greyhound.	11,368.00	10,877.00	491.00
Alarm Installers.	7,830.00	16,500.00	(8,670.00)
Examine, Certify - Arborists.	170.00	3,365.25	(3,195.25)
Registration Fee - Bail Bondsmen.	4,300.00	4,100.00	200.00
Accounting Exam Fees.	19,045.00	16,395.00	2,650.00
Hearing Aids - Fees	2,925.00	4,275.00	(1,350.00)
Water Analysis Fees	77,453.22	98,768.00	(21,314.78)
Indirect Cost - Board of Taxation	754.00	540.47	213.53

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>FEES (Cont.)</u>			
Fees - Hampton & Rye Piers.	\$ 13,488.60	\$ 10,688.35	\$ 2,800.25
Fees - Foreign Accountants.	23,742.66	23,815.75	(73.09)
Agriculture - Economic Poisons.	95,445.00	88,480.03	6,964.97
Agriculture - Vesicular Exanthema	220.00	280.00	(60.00)
Agriculture - Weights & Measures.	58,970.75	42,219.60	16,751.15
Weighmaster Repair License.	4,180.00	4,285.00	(105.00)
Agriculture Miscellaneous Fees.	401.00	253.00	148.00
Division of Markets & Standards	2,076.76	5,763.86	(3,687.10)
Veterinary Examiners.	23,540.00	13,170.00	10,370.00
Sub-surface Waste Fees.	229,605.00	289,895.00	(60,290.00)
Pullorum Testing.	24,018.91	22,743.24	1,275.67
Special Fertilizer Inspection	5,120.74	4,742.28	378.46
Usage Fees - Rye Harbor . . . . .	.....	1,100.00	(1,100.00)
Hairdressers Board. . . . .	.....	109,667.93	(109,667.93)
Elevator Prints - Labor	1,381.60	1,613.09	(231.49)
Barbers Board . . . . .	.....	3,056.00	(3,056.00)
Registration in Medicine.	154,320.24	138,850.29	15,469.95
Dental Board.	53,821.30	12,650.00	41,171.30
Radiation Fees.	30,870.00	30,020.00	850.00
Chiropractors	10,220.00	7,240.00	2,980.00
Land Sales - Full Disclosure.	25,670.00	24,465.00	1,205.00
Optometry	9,310.00	10,500.00	(1,190.00)
Narcotic Drug Fees.	60.00	100.00	(40.00)
Pharmacy Examinations	10,845.00	9,095.00	1,750.00
Milk Sanitation Fees.	3,465.00	3,745.00	(280.00)
Occupational Therapy - Fees	4,195.00	3,860.00	335.00
Sanitary Truck Permits.	2,725.00	3,250.00	(525.00)
Commercial Codes - Secretary of State	117,319.50	112,817.77	4,501.73
State Department - Miscellaneous Fees	47,036.67	48,197.45	(1,160.78)
Filing Fees - Annual Returns.	1,623,872.87	2,382,689.86	(758,816.99)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
FEES (Cont.)			
Board of Accountancy.	\$ 23,079.05	\$ 20,898.50	\$ 2,180.55
Trading Stamps - Secretary of State	100.00	350.00	(250.00)
Designers of Sub-surface.	20,868.00	24,200.00	(3,332.00)
Usage Fees - Hampton Harbor. . . . .	.....	1,000.00	(1,000.00)
Physical Therapist.	9,455.00	8,782.50	672.50
Annual Statement Filing Fee	84,642.06	83,483.80	1,158.26
Variable Annuity Registration Fee	1,000.00	800.00	200.00
Variable Annuity - Sales Fees	22,033.00	15,180.00	6,853.00
Examination of Policy Fee	13,383.00	2,365.00	11,018.00
Real Estate License Fees.	154,117.00	261,743.00	(107,626.00)
Insurance Miscellaneous	31,900.00	30,355.00	1,545.00
Blue Sky Miscellaneous.	250,950.00	171,264.58	79,685.42
Certification for Exams - Insurance	35,400.00	31,950.00	3,450.00
Fees - Supreme Court.	24,975.00	18,150.00	6,825.00
Shorthand Court Reporting Board	1,050.00	1,110.00	(60.00)
Pistol Permits - Safety	24,270.00	24,966.00	(696.00)
Detective Agency License.	35,953.00	30,110.00	5,843.00
Bar Examination Fees.	21,250.00	20,315.00	935.00
Racing Commission . . . . .	.....	21,108.00	(21,108.00)
Harness Racing Board.	21,096.60	10,128.00	10,968.60
Branch Bank Applications.	11,500.00	8,500.00	3,000.00
Motor Boat Initial Plate Fund	645.00	790.00	(145.00)
Nurse Examiners Education	136,089.73	.....	136,089.73
OHRV Registration Fees.	5,395.00	.....	5,395.00
Board of Registered Professional Foresters.	994.50	2,134.50	(1,140.00)
Land Surveyors.	26,264.60	8,094.95	18,169.65
Board of Embalmers.	13,050.00	12,245.00	805.00
Board of Registration in Podiatry	1,361.00	1,248.00	113.00
Board of Engineers.	123,690.02	54,070.00	69,620.02
Registration for Architects	54,238.02	29,303.00	24,935.02

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>FEES (Cont.)</u>			
Psychologists	\$ 9,510.00	\$ 5,604.00	\$ 3,906.00
Appeals for Abatement	17,878.00	10,568.00	7,310.00
Appraisals for Abatement.	5,246.94	7,609.30	(2,362.36)
Tramway Board - Safety.	34,029.50	35,805.00	(1,775.50)
Agricultural Liming Material.	475.00	.....	475.00
Nursing Home Admission Fees	5,290.00	4,335.00	955.00
Support Collection Fees	54,792.72	.....	54,792.72
Aircraft Operators Fees - Aeronautics	188,978.88	165,856.64	23,122.24
Operating Fees.	111,326.29	52,575.85	58,750.44
Electrician Fees.	175,695.25	168,151.00	7,544.25
Recording Stallion Registration Certification . . .	11.00	16.00	(5.00)
Agricultural Feeds.	53,550.00	50,175.00	3,375.00
Agricultural Fertilizers.	39,720.00	37,710.00	2,010.00
Weekly Market Bulletin.	66,449.20	67,557.35	(1,108.15)
Boat Registration - Certified Copy Add-on	4.50	.....	4.50
Exempt Interstate Carrier	260.00	.....	260.00
Park Fees - Excess Income	283,608.95	.....	283,608.95
Total.	<u>4,908,092.63</u>	<u>5,079,232.19</u>	<u>(171,139.56)</u>
<u>FINES, PENALTIES AND INTEREST</u>			
Legacy Tax - Interest	126,018.01	111,846.07	14,171.94
Transfer Tax - Interest	62.39	357.70	(295.31)
Revenue Administration - Interest	8,511.90	128,605.47	(120,093.57)
Estate Tax - Interest	22,574.23	29,192.18	(6,617.95)
Meals and Rooms - Interest...	212,080.06	108,344.94	103,735.12
Public Utilities Property Carriers.	14,026.00	4,240.00	9,786.00
Racing Fines. . . . .	.....	425.00	(425.00)
Harness Racing Fines.	970.00	1,305.00	(335.00)
Aeronautics Fines	17.75	72.50	(54.75)
Department of Safety.	2,431.00	2,251.60	179.40
Greyhound Racing Fines.	3,945.00	3,505.00	440.00

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>FINES, PENALTIES AND INTEREST (Cont.)</u>			
Adjutant General.	\$ 1,812.50	\$ 1,077.50	\$ 735.00
Off Highway Vehicle Services - Fines.	4,288.00	6,556.90	(2,268.90)
Bank Commission Fines	2,325.00	625.00	1,700.00
Anti-trust Section. . . . .	.....	4,300.00	(4,300.00)
Insurance Fines	55,912.96	28,274.95	27,638.01
Fertilizer Deficiency	1,914.46	576.26	1,338.20
Title Fines	21,459.00	12,086.00	9,373.00
Motor Vehicle Fines	3,507,778.80	3,390,215.71	117,563.09
Business Profits Tax.	893,675.41	572,800.05	320,875.36
Pesticides Control.	2,900.00	.....	2,900.00
Late Filing Fees.	38,455.00	35,540.00	2,915.00
Interest for Certificates of Deposits	47,394.11	.....	47,394.11
Protested Checks.	2,284.00	1,827.00	457.00
Corporate Reinstatement Interest.	3,154.33	3,950.30	(795.97)
Total.	<u>4,973,989.91</u>	<u>4,447,975.13</u>	<u>526,014.78</u>
<u>DONATIONS AND GIFTS</u>			
Local Dental Fees	4,325.00	12,207.00	(7,882.00)
Flock Fibers, Inc..	6,000.00	3,216.20	2,783.80
Total.	<u>10,325.00</u>	<u>15,423.20</u>	<u>(5,098.20)</u>
<u>RENTS AND LEASES</u>			
Rent - Laconia School	72.00	72.00	.....
Rents and Leases.	2,992.48	2,636.60	355.88
Rental's Warehouse.	31,160.48	28,657.54	2,502.94
Skyhaven Airport Fees	5,392.00	4,992.00	400.00
Forestry Improvement Fund	2,411.33	6,644.33	(4,233.00)
Dockage & Wharfage - Port Authority	100,000.00	100,000.00	.....
N. H. Port Authority Rents.	28,889.88	21,276.89	7,612.99
Manchester Community Correction . . . . .	.....	95.82	(95.82)
Thirty Year Rental Lease.	83,763.00	55,842.00	27,921.00
Total.	<u>254,681.17</u>	<u>220,217.18</u>	<u>34,463.99</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>INTEREST, PREMIUMS & DISCOUNTS</u>			
Benjamin Thompson Trust Fund.	\$ 20,770.84	\$ 19,648.77	\$ 1,122.07
Premium - Temporary Loans	1,547.00	751.39	795.61
Accrued Interest and Bonds Issued . . . . .	.....	199,586.34	(199,586.34)
Interest on Deposits - Other.	970,603.12	774,775.18	195,827.94
Miscellaneous Premium Adjustments	143.52	5.63	137.89
Interest - Surplus Funds.	415,140.51	611,312.12	(196,171.61)
Interest - Custodial Accounts	66,964.68	104,030.97	(37,066.29)
Interest - OASOI Fund	180,355.37	599,990.51	(419,635.14)
Total.	<u>1,655,525.04</u>	<u>2,310,100.91</u>	<u>(654,575.87)</u>
<u>SALE OF COMMODITIES</u>			
Nursery Stock - Resources Development	62,775.00	43,404.00	19,371.00
Charitable Trust Directories.	612.00	441.85	170.15
Publications - Secretary of State	928.00	300.00	628.00
Publications - Supreme Court.	22,628.50	31,158.50	(8,530.00)
Publications - Public Utilities	35.00	6.00	29.00
Sale of Publication	150.00	730.00	(580.00)
Parks Income.	3,076,161.58	2,132,968.76	943,192.82
Geology Books - Economic Development.	3,237.21	2,671.80	565.41
Agriculture - Home for the Elderly.	300.00	300.00	.....
Forest Improvements	221,778.54	223,579.87	(1,801.33)
Plumbers - Sale of Books.	1,461.00	926.50	534.50
Sale of Statutes.	2,261.60	2,419.38	(157.78)
Sale of Directory	240.00	624.00	(384.00)
Miscellaneous Sales - D.R.E.D.	2,879.44	2,710.26	169.18
Sale - Made in N. H. Booklet.	227.00	6,069.60	(5,842.60)
Sale of Souvenirs.	708.30	2,212.58	(1,504.28)
Sale of Publications.	995.00	970.00	25.00
Master List	100.00	240.00	(140.00)
Total.	<u>3,397,478.17</u>	<u>2,451,733.10</u>	<u>945,745.07</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

SALE OF SERVICES

	1982	1981	Increase (Decrease)
Board - State Hospital.	\$ 3,227,467.70	\$ 3,742,091.07	\$(514,623.37)
Indigents - N. H. Hospital.	4,000.00	3,000.00	1,000.00
Over & Short Board - Hospital.	(12.28)	(16.55)	4.27
Board - Laconia State School.	812,627.49	707,507.37	105,120.12
Miscellaneous Sales - Hospital.	3,178.17	1,411.53	1,766.64
Board - Glencliff Home for the Elderly.	237,449.70	174,520.48	62,929.22
Reimbursement School District.	68,288.42	118,184.63	(49,896.21)
Intense Mental Disorder.	87,645.28	5,810.62	81,834.66
Parks Income Concessions.	154,088.66	103,628.03	50,460.63
Parks Division Maintenance.	6,278.01	8,800.07	(2,522.06)
Resources - Maintenance.	1,308.37	3,330.94	(2,022.57)
Work Release - Prison.	48,634.24	25,788.25	22,845.99
Manchester Halfway House - Board & Care.	892.65	1,197.75	(305.10)
Equine Infections Anemia.	2,870.00	4,312.00	(1,442.00)
Medicare Reimbursement.	2,115,429.60	1,414,801.83	700,627.77
Medicaid Reimbursement I.C.F.	6,521,928.59	4,949,003.88	1,572,924.71
Medicaid Reimbursement I.C.F.	4,181,073.47	3,190,219.91	990,853.56
Board and Care - Family Care.	125.00	285.00	(160.00)
Sale of Advanced Sheets.	4,517.50	11,515.00	(6,997.50)
Total.	<u>17,477,790.57</u>	<u>14,465,391.81</u>	<u>3,012,398.76</u>

ASSESSMENTS

Fire Supplies and Expense. . . . .	.....	41.21	(41.21)
Municipal Accounting Division.	135,788.57	189,768.99	(53,980.42)
Property Appraisals.	303,779.93	269,736.64	34,043.29
Retaliatory Assessments.	1,500.00	13,331.32	(11,831.32)
Greyhound Racing Track Judge.	51,519.13	43,158.95	8,360.18
Assessments.	16,476.18	2,878.87	13,597.31
Reimbursement - Racing Commission.	6,965.65	7,263.55	(297.90)
Total.	<u>516,029.46</u>	<u>526,179.53</u>	<u>(10,150.07)</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-5

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
SAVINGS BANK TAX.	\$ 5,235,082.40	\$.....	\$ 5,235,082.40
OTHER REVENUE			
Sale of Vehicles.	2,110.00	450.00	1,660.00
Suspense.	36.80	294.44	(257.64)
Escheated Estates - Unknown Heirs	8,059.35	1,889.71	6,169.64
Connecticut Valley Flood Control - Massachusetts. .	11,556.30	.....	11,556.30
Connecticut Valley Flood Control - Connecticut. . .	4,676.00	4,569.04	106.96
Airport Inspection.	330.00	920.00	(590.00)
Merrimack Flood Control	118,138.59	120,866.34	(2,727.75)
Out-Patient Part B. . . . .	.....	212.43	(212.43)
Consumer Protection	12,600.00	8,304.00	4,296.00
Judgements and Recoveries	380,550.47	147,431.42	233,119.05
Miscellaneous Sales - Miscellaneous Departments . .	119,207.94	195,071.44	(75,863.50)
Blue Cross - Mental Health Coverage . . . . .	.....	5,044.50	(5,044.50)
Medical and Surgical Welfare In-patient . . . . .	.....	16,757.95	(16,757.95)
Bureau of Outdoor Recreation Earned Revenue	1,240.07	5,582.79	(4,342.72)
Statewide Indirect Cost	4,261,308.09	3,924,454.27	336,853.82
Bureau of Outdoor Recreation Indirect Cost Recovery	20,330.86	33,304.71	(12,973.85)
Repayment of Student Loan	27,400.29	17,472.00	9,928.29
Sweepstakes Transfer.	610,233.93	.....	610,233.93
Veterinary Medical Education Loan	2,412.24	2,838.91	(426.67)
Refunds of Expense.	(6.50)	6.50	(13.00)
Total.	5,580,184.43	4,485,470.45	1,094,713.98
TOTAL GENERAL FUND UNRESTRICTED REVENUE	\$ 252,154,723.10	\$ 192,923,915.57	\$ 59,230,807.53

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GENERAL PROPERTY TAXES</u>			
School Tax - Unincorporated Places.	\$ 63,611.01	\$ 96,624.53	\$(33,013.52)
<u>SPECIAL TAXES</u>			
Vietnam Bonus Account	476,063.97	420,824.72	55,239.25
Literary Fund	117,866.57	117,866.57	.....
Administrative Assessment	614,944.46	539,512.00	75,432.46
Audit Division.	89,393.00	83,572.00	5,821.00
Collection Division	166,567.00	170,337.00	(3,770.00)
Total.	1,464,835.00	1,332,112.29	132,722.71
<u>BUSINESS LICENSE TAXES</u>			
Peddlers Bond	6,000.00	8,000.00	(2,000.00)
Oil Pollution Control	199,981.97	183,090.25	16,891.72
Examination - Small Loans	4,422.33	6,130.09	(1,707.76)
Small Loan License Fund - Bank.	17,550.00	21,150.00	(3,600.00)
Motor Vehicle Sales Finance	9,105.00	9,985.00	(880.00)
Sires Stakes Fund	27,038.24	.....	27,038.24
Total.	264,097.54	228,355.34	35,742.20
<u>NON-BUSINESS LICENSE TAXES</u>			
Motor Vehicle Operators	276,130.00	305,350.00	(29,220.00)
Aquatic Weed Control.	12,258.50	.....	12,258.50
Total.	288,388.50	305,350.00	(16,961.50)
<u>FEES</u>			
Auditing Fees LBA	253,972.01	3,904.00	250,068.01
Berthing Fees	12,226.50	13,044.00	(817.50)
Lab Share - Greyhound Racing.	81,031.00	87,500.00	(6,469.00)
Bank Commission Miscellaneous Income.	337.92	.....	337.92
Registration and Certification Fees	15,150.00	19,520.00	(4,370.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>FEES (Cont.)</u>			
Savings and Trust Company Petition.	\$ 1,500.00	\$ 4,500.00	\$(3,000.00)
OHRV Registration Fees.	125,025.50	148,318.03	(23,292.53)
OHRV Registration Fees - 1266 . . . . .	.....	297,613.00	(297,613.00)
Electrologist Licensing	2,675.00	2,125.00	550.00
Mooring Fees.	15,006.80	17,927.20	(2,920.40)
Usage Fees.	6,100.00	4,300.00	1,800.00
Dog License Fees.	41,926.50	42,945.00	(1,018.50)
Decal-Carnival Equipment.	5,120.00	9,160.00	(4,040.00)
Special OHRV Registration Fees. . . . .	.....	57,116.00	(57,116.00)
High School Equivalency	14,880.01	11,655.00	3,225.01
Filing Fees - Bid Security.	7,800.00	5,000.00	2,800.00
Transcript Fees	721.25	999.50	(278.25)
Fumigation Fees.	184.00	132.00	52.00
Agency Income	(5,932.29)	67,531.52	(73,463.81)
Elderly Discount Cards.	5,140.00	5,771.00	(631.00)
Water Treatment Plant	510.00	1,265.00	(755.00)
Increase Park Fees.	312,535.00	.....	312,535.00
Certificate of Title Bond	75.00	150.00	(75.00)
Certification Fees.	183,704.00	153,429.55	30,274.45
Charitable Trusts	52,930.00	.....	52,930.00
Cosmetology License	17,299.00	.....	17,299.00
Barber's License.	16,322.00	.....	16,322.00
Annual Reports - Late	1,298.00	.....	1,298.00
Real Estate License Fees.	20.00	.....	20.00
Real Estate - Exam Fees	42,450.00	50,700.00	(8,250.00)
Exam Fees	3,270.00	2,100.00	1,170.00
Excavating and Dredging	2,315.62	381.36	1,934.26
Laboratory Equipment Fund	38,059.29	.....	38,059.29
Second Mortgage Loan - Bank Commission.	4,350.00	4,725.00	(375.00)
Initial Plate Fund - Safety	82,712.25	556,783.00	(474,070.75)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>FEES (Cont.)</u>			
Nurse Examiners Education	\$.....	\$ 130,453.43	\$(130,453.43)
Hazardous Waste - Transporter	7,250.00	.....	7,250.00
N. H. School Board Authority.	400.00	600.00	(200.00)
Hazardous Waste - Facility.	1,200.00	.....	1,200.00
Generator Fees.	58,752.71	.....	58,752.71
Registration Fees	2,070.00	.....	2,070.00
Permit Fee System	1,600.00	.....	1,600.00
Total.	<u>1,411,987.07</u>	<u>1,699,648.59</u>	<u>(287,661.52)</u>
<u>FINES, PENALTIES AND INTEREST</u>			
Consumer Project Escrow . . . . .	.....	1,000.00	(1,000.00)
Small Loans - Fines - Bank Commission	2,630.00	.....	2,630.00
Fertilizer Deficiency	26,296.17	54,240.98	(27,944.81)
Pesticides Control Board. . . . .	.....	500.00	(500.00)
Escrow - Judgements - Recoveries. . . . .	.....	1,000.00	(1,000.00)
Civil Penalty Tide Water.	3,000.00	100.00	2,900.00
Fines	644.00	.....	644.00
Total.	<u>32,570.17</u>	<u>56,840.98</u>	<u>(24,270.81)</u>
<u>GRANTS FROM FEDERAL GOVERNMENT</u>			
Technical Assistance.	520.94	5,941.57	(5,420.63)
Common Core of Data Projections	3,771.59	2,728.41	1,043.18
International Trade Grant	10,000.00	40,000.00	(30,000.00)
Refugee Resettlement.	338,703.74	30,315.76	308,387.98
Radiological Health	625.00	.....	625.00
Senior Community Service.	3,689.06	58,534.12	(54,845.06)
IPA Federal Funds . . . . .	.....	835.00	(835.00)
Radar Operators Training Program. . . . .	.....	1,367.87	(1,367.87)
Annual Dues	840.00	630.00	210.00
Develop - Promotion - Farmer Market . . . . .	.....	19,980.00	(19,980.00)
Financial Assistance - Indochinese. . . . .	.....	13,756.00	(13,756.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

GRANTS FROM FEDERAL GOVERNMENT (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Equal Education Opportunity	\$ 38,081.23	\$ 57,918.77	\$(19,837.54)
State Plan - Career Education	22,102.80	89,601.00	(67,498.20)
Veterans' Cost Instruction FY 81. . . . .	.....	3,656.00	(3,656.00)
Fire Service Training . . . . .	.....	55,152.73	(55,152.73)
Post Secondary Education.	886.02	259,395.56	(258,509.54)
Urban Mass Transportation Act	21,625.29	52,715.10	(31,089.81)
Educational Professions	1,272,062.68	1,766,243.48	(494,180.80)
Educational Information Centers Program	12,500.00	37,500.00	(25,000.00)
55 MPH Public Information Education Campaign.	16,091.53	8,906.15	7,185.38
Evaluation of Bids. . . . .	.....	17,000.00	(17,000.00)
Renewable Energy Information. . . . .	.....	84,796.53	(84,796.53)
Wood Pellets.	238.01	904.41	(666.40)
N. H. Right to Read . . . . .	.....	26,975.46	(26,975.46)
Energy Administration	1,191,351.04	.....	1,191,351.04
Energy Audits . . . . .	.....	972,295.18	(972,295.18)
Bicycling Brochure.	12,750.00	.....	12,750.00
NERC Grant.	44,118.00	35,070.00	9,048.00
Small-Scale Hydro-Electric. . . . .	.....	6,000.00	(6,000.00)
NAWHSI Spring Conference.	420.00	.....	420.00
Institutional Health Service.	89,888.00	.....	89,888.00
International Symposium - Occupant.	751.41	.....	751.41
Traffic Accident Analyst.	18,720.85	2,496.15	16,224.70
Cuban/Haitian Entrant - Child . . . . .	.....	3,441.00	(3,441.00)
Transition Program - Refugee Child.	20.00	20,604.00	(20,584.00)
Survey - Employment Procedures. . . . .	.....	47,264.47	(47,264.47)
Airport Facilities Development.	114,179.87	664,443.06	(550,263.19)
Clean Water Act	17,916.00	12,173.00	5,743.00
Senior Community Service FY 1982.	50,122.00	.....	50,122.00
Weatherization - Additional Funds	232,375.02	1,351,373.22	(1,118,998.20)
S.E.C.P.. . . . .	.....	249,800.00	(249,800.00)
Grantee Management Training . . . . .	.....	7,050.00	(7,050.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

GRANTS FROM FEDERAL GOVERNMENT (Cont.)

	1982	1981	Increase (Decrease)
Maintenance - Heating	\$.....	\$ 100,000.00	\$(100,000.00)
World Ski Cup Races . . . . .	.....	12,500.00	(12,500.00)
Federal Administration Income	59,652.58	60,864.21	(1,211.63)
Annual Reporting Fees	380.00	637.00	(257.00)
Energy Ext. Tech Support. . . . .	.....	13,000.00	(13,000.00)
Seventh International Traffic Records	2,461.63	.....	2,461.63
Egg Inspection.	9,295.00	10,455.00	(1,160.00)
Sullivan County Transportation.	46,907.61	.....	46,907.61
Gas Pipeline Safety	32,190.15	13,508.72	18,681.43
Regional Rail Rehabilitation.	(21,625.29)	21,625.29	(43,250.58)
Preliminary Administration Fee - Prior. . . . .	.....	25,918.00	(25,918.00)
Preliminary Administration Fee - After. . . . .	.....	8,443.00	(8,443.00)
Solar Hot Water Heating . . . . .	.....	6,200.00	(6,200.00)
Title VII - ESEA Program. . . . .	.....	689.30	(689.30)
Energy Capability Program . . . . .	.....	60,000.00	(60,000.00)
Fatality Accident Records System. . . . .	.....	19,640.01	(19,640.01)
Post Secondary Education.	285,152.16	.....	285,152.16
Statistical Analyst	43,024.20	.....	43,024.20
Health Planning	421,411.00	237,195.00	184,216.00
Radiological Defense Office	2,041.35	.....	2,041.35
Community Alcohol Information . . . . .	.....	550.00	(550.00)
Division of Forest and Land	335,712.00	354,158.00	(18,446.00)
Inventory - Dams in N.H.. . . . .	.....	38,272.04	(38,272.04)
Additional Construction Site D-2.	43,718.05	27,663.59	16,054.46
Entitlement Period XI . . . . .	.....	1,941,954.00	(1,941,954.00)
Air National Guard Security	10,097.65	.....	10,097.65
Personnel Information Management System . . . . .	.....	13,780.00	(13,780.00)
Comprehensive Planning Grant. . . . .	.....	36,405.00	(36,405.00)
Cooperative Forestry Act.	10,562.00	.....	10,562.00
Additional Office Space . . . . .	.....	4,550.04	(4,550.04)
Carpooling. . . . .	.....	4,048.66	(4,048.66)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>GRANTS FROM FEDERAL GOVERNMENT (Cont.)</u>			
Conduct Aerial Photography.	\$(8,000.00)	\$ 23,000.00	\$(31,000.00)
N. H. Weatherization - Labor. . . . .	.....	2,974.42	(2,974.42)
Sixth International Records Forum . . . . .	.....	3,498.90	(3,498.90)
Egg Surveillance.	890.00	.....	890.00
Federal Funds . . . . .	.....	( 11,011.04)	11,011.04
Teacher Centers Program	4,187.01	2,600.00	1,587.01
Public Health Planning.	40,406.82	.....	40,406.82
Railroad Division	9,988.35	(18,685.49)	28,673.84
Supplemental State Energy Construction Program. . . . .	.....	72,300.00	(72,300.00)
Fire Incident Reporting System.	5,491.05	9,133.16	(3,642.11)
Increased Mobility.	5,479.40	.....	5,479.40
Program of Vehicle Safety	9,375.00	10,905.00	(1,530.00)
Implement Fuelwood Program. . . . .	.....	1,000.00	(1,000.00)
Per-Diem Payments	554,717.18	370,536.08	178,181.10
Weatherization Assistance	847,674.72	.....	847,674.72
Science and Technology Research System.	28,821.00	10,000.00	18,821.00
State Energy Construction Plan. . . . .	.....	86,000.00	(86,000.00)
Supplemental State Energy Construction. . . . .	.....	30,000.00	(30,000.00)
Hypertension Program.	15,000.00	.....	15,000.00
Energy Extension Service. . . . .	.....	50,000.00	(50,000.00)
Fatal Accident Reporting System	8,134.33	.....	8,134.33
Accounting Handbook Training Sessions . . . . .	.....	8,120.29	(8,120.29)
Monthly Newsletter.	498.22	4,026.70	(3,528.48)
Fire Standards and Training	41,266.00	.....	41,266.00
Rail Passenger Demonstration Program.	828,755.16	826,794.62	1,960.54
Stream Gauge Soucook River.	1,552.74	.....	1,552.74
Audit Agreement	4,725.00	.....	4,725.00
Common Core - Data Project.	1,429.75	.....	1,429.75
Veterans' Cost Instruction Program.	1,101.62	.....	1,101.62
Solar / Domestic Heaters.	20,000.00	.....	20,000.00
Planning Evaluation Program . . . . .	.....	102,000.00	(102,000.00)
Womens Highway Safety Seminar . . . . .	.....	80.00	(80.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

GRANTS FROM FEDERAL GOVERNMENT (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Equal Educational Opportunity	\$ 62,866.00	\$.....	\$ 62,866.00
N. H. Incentive Program	272,942.00	275,215.00	(2,273.00)
District Fire Supervision	113,400.00	186,927.00	(73,527.00)
State Military Reservation.	123,171.93	103,797.79	19,374.14
Nursery Title IV.	6,431.00	8,100.00	(1,669.00)
Forests Pests - Resource Development.	33,499.00	33,492.00	7.00
Pease Air Force Base.	212,943.53	201,905.27	11,038.26
Conservation Project.	2,321.04	10,162.18	(7,841.14)
Adult Basic Education Teacher Training.	40,461.86	31,945.82	8,516.04
Part-time Clerk Steno II.	101,696.21	.....	101,696.21
Manpower Development and Training	39,067.31	144,472.20	(105,404.89)
Solar Greenhouse. . . . .	.....	10,000.00	(10,000.00)
AAAM Conference	798.93	.....	798.93
Adult Basic - Education	414,589.25	400,235.11	14,354.14
Office of Commissioner - ESEA V	60,968.35	22,600.00	38,368.35
55 MPH Public Information Program . . . . .	.....	17,717.07	(17,717.07)
Energy Extension Specialist . . . . .	.....	252,500.00	(252,500.00)
Additional Funds.	3,849.02	.....	3,849.02
State Disaster Funds. . . . .	.....	24,555.00	(24,555.00)
Economic Development Grant.	1,000.00	.....	1,000.00
Disaster Funds.	38,344.74	15,559.57	22,785.17
CCS-B - Public Health . . . . .	.....	( 149,256.00)	149,256.00
MCH-A - Public Health . . . . .	.....	229,351.64	(229,351.64)
General Health Lab Services	10,124.54	(9,090.12)	19,214.66
Medical Care Administration	90,660.79	110,000.00	(19,339.21)
Coal Conversion Grant	126,544.42	.....	126,544.42
Railroad Division	78,378.32	.....	78,378.32
Public Transportation Division.	136,573.41	.....	136,573.41
Civil Defense Administration.	166,911.33	114,229.85	52,681.48
Diversion Investigation Unit. . . . .	.....	1,901.78	(1,901.78)
Resources Conservation Act.	2,408.04	13,646.67	(11,238.63)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>GRANTS FROM FEDERAL GOVERNMENT (Cont.)</u>			
College Work Study.	\$ 18,782.54	\$ 18,630.00	\$ 152.54
Nursing Scholarships.	3,971.00	2,876.00	1,095.00
Energy Grant - PURPA 1978	98,812.63	171,350.00	(72,537.37)
Chronic Disease Control	53,610.64	88,889.36	(35,278.72)
B - Crippled Children	130,470.00	152,032.00	(21,562.00)
Family Community Health Services.	582,504.00	664,550.00	(82,046.00)
Environmental Health.	42,789.91	89,444.36	(46,654.45)
Administration and Support.	70,384.76	66,860.00	3,524.76
Highway Safety Coordinator.	854,848.05	72,410.08	782,437.97
B - Maternal and Child Health	518,605.00	430,375.00	88,230.00
Canadian Advertising Program.	10,000.00	.....	10,000.00
BOR Federal	983,484.23	2,665,690.41	(1,682,206.18)
Pesticide Certification Clerk	6,601.24	11,522.54	(4,921.30)
College Work Study Program - Berlin	27,764.72	22,766.46	4,998.26
College Work Study Program - Claremont.	4,788.00	4,500.00	288.00
College Work Study Program - Laconia.	4,204.20	3,441.00	763.20
College Work Study Program - Manchester	9,473.02	9,871.75	(398.73)
College Work Study Program - Portsmouth	7,450.62	6,519.80	930.82
Reimbursement A.F.C.. . . . .	.....	154,807.84	(154,807.84)
Family Planning	434,308.45	400,896.18	33,412.27
Vaccination Program	88,103.00	90,000.00	(1,897.00)
V. D. Project	89,800.00	78,998.05	10,801.95
Central Library Services. . . . .	.....	27,272.00	(27,272.00)
Community Library Services Cooperative.	65,173.00	59,664.66	5,508.34
Teacher Center Program FY 1982.	1,122.07	.....	1,122.07
State Agency Grants . . . . .	.....	591,239.34	(591,239.34)
Disadvantaged	557,616.35	577,241.30	(19,624.95)
Guidance.	111,509.03	92,889.20	18,619.83
Handicapped	330,109.35	219,232.53	110,876.82
Consumer and Homemaking	149,416.67	156,500.00	(7,083.33)
Sex Bias.	49,018.46	64,113.00	(15,094.54)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
GRANTS FROM FEDERAL GOVERNMENT (Cont.)			
Transition Program - Refugee Child.	\$ 7,836.66	\$.....	\$ 7,836.66
Federal Funds	11,132.34	34,737.66	(23,605.32)
#2 Fuel Oil Price Monitoring. . . . .	.....	6,000.00	(6,000.00)
Common Core of Data Projects.	1,243.90	519.70	724.20
Water Pollution	331,449.00	331,000.00	449.00
Home Retro-fit Program. . . . .	.....	35,318.25	(35,318.25)
State Regional Coordinator. . . . .	.....	6,250.00	(6,250.00)
Federal Public Transit.	45,180.22	.....	45,180.22
Fire Investigation Reporting System	1,342.41	5,927.69	(4,585.28)
Federal Public Transportation . . . . .	.....	21,379.65	(21,379.65)
Education Information Center. . . . .	.....	12,500.00	(12,500.00)
Board of Probation Work Study	(914.93)	.....	( 914.93)
Labor Statistics. . . . .	.....	( 19,510.58)	19,510.58
Motorcycle Drivers Education.	15,570.82	13,077.25	2,493.57
Business Management ESEA V.	57,000.00	50,000.00	7,000.00
Administration - ESEA 5	142,817.11	174,412.73	(31,595.62)
Health Statistics Center - N. H.. . . .	120,118.00	21,200.00	98,918.00
Permanent Paramedic Program . . . . .	.....	35,000.00	(35,000.00)
Economic Development FY 80. . . . .	.....	3,167.00	(3,167.00)
Supplemental Food Program	4,136,462.78	3,340,347.47	796,115.31
Equal Education Opportunity . . . . .	.....	18,342.80	(18,342.80)
Automotive Medicine Conference. . . . .	.....	444.66	(444.66)
Juvenile Justice Program.	125,006.47	.....	125,006.47
Emergency Energy Conservation . . . . .	.....	29,000.00	(29,000.00)
Community Education Project	46,894.06	57,914.09	(11,020.03)
Human Resources Division.	13,727,004.00	1,725,991.48	12,001,012.52
Career Education Program. . . . .	.....	56,209.67	(56,209.67)
Fire Incident Reporting System.	939.91	14,060.18	(13,120.27)
Technical Assistance - Sex Equality	75,750.50	74,000.00	1,750.50
Federal Economic Grant.	48,077.05	.....	48,077.05
Maintenance Enforcement II. . . . .	.....	5,865.33	(5,865.33)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GRANTS FROM FEDERAL GOVERNMENT (Cont.)</u>			
Community Services Administration	\$ 229,307.00	\$ 14,896,523.00	\$(14,667,216.00)
DOE Weatherization Program.	105,307.13	110,025.64	(4,718.51)
Emergency Building Temporary Program. . . . .	.....	37,095.31	(37,095.31)
Motorcycle Driver Education 1980. . . . .	.....	14,580.61	(14,580.61)
Department Film Program	(7,300.00)	52,620.00	(59,920.00)
Police Safety Officer Association . . . . .	.....	631.94	(631.94)
State Basic Skills Improvements	56,904.25	42,754.90	14,149.35
Emergency Management Training	6,108.21	.....	6,108.21
Dissemination Capital Building.	38,249.92	51,762.10	(13,512.18)
Pedestrian Safety Program . . . . .	.....	17,149.71	(17,149.71)
Money U/Title I Publications.	201,018.08	260,724.83	(59,706.75)
Institutional Library Services.	19,559.00	28,922.00	(9,363.00)
College Library Resource.	1,341.29	3,961.41	(2,620.12)
Title II - A Higher Education Act - Manchester. . .	1,200.00	1,896.20	(696.20)
Title II - A Higher Education Act - Portsmouth. . .	.72	1,900.00	(1,899.28)
Title II - A Higher Education Act - Berlin.	1,347.14	1,750.61	(403.47)
Title II - A Higher Education Act - Laconia	1,200.00	1,900.00	(700.00)
Title II - A Higher Education Act - Claremont	1,200.00	1,900.00	(700.00)
Title II - A Higher Education Act - Nashua.	1,200.00	1,900.00	(700.00)
Rail Passenger Demo . . . . .	.....	( 635,497.09)	635,497.09
Rural Transportation - Sullivan County.	24,316.50	24,179.27	137.23
Increased Mobility - Elderly.	161,904.80	.....	161,904.80
Governor's Conference - Louisiana . . . . .	.....	2,354.61	(2,354.61)
Basic Skills.	54,922.32	.....	54,922.32
IPA - Comprehensive System. . . . .	.....	18,720.00	(18,720.00)
Economic Development FY 81.	2,000.00	60,113.00	(58,113.00)
Safety Education Aids . . . . .	.....	540.00	(540.00)
Radef Contract.	61,238.77	.....	61,238.77
Rollinsford Housing Fund. . . . .	.....	558,647.00	(558,647.00)
Administration Fees	764.40	293,801.00	(293,036.60)
NCP Contract.	72,987.12	.....	72,987.12

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

GRANTS FROM FEDERAL GOVERNMENT (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Human Rights Commission - Federal Funds	\$ 52,257.44	\$.....	\$ 52,257.44
Employment Security Counsel - Federal	(7,704.80)	220,987.92	(228,692.72)
Alcohol/Occupant Restraint. . . . .	.....	402.34	(402.34)
Upper Valley Senior Citizens.	106,171.50	.....	106,171.50
Forest Resouce Planning	44,728.00	41,054.00	3,674.00
Section 304 Grant	59,279.00	89,326.20	(30,047.20)
Bureau of Outdoor Recreation.	(9,556.27)	.....	( 9,556.27)
SEOG - Berlin	9,350.00	8,381.10	968.90
BEOG - Berlin	177,312.14	144,118.83	33,193.31
National Direct Student Loan - Berlin . . . . .	.....	533.00	(533.00)
National Direct Student Loan - Portsmouth . . . . .	.....	3,489.07	(3,489.07)
BEOG - Claremont.	107,177.50	109,068.00	(1,890.50)
SEOG - Claremont.	3,976.00	4,990.00	(1,014.00)
National Direct Student Loan - Claremont.	5,534.00	7,373.00	(1,839.00)
BEOG - Concord.	190,831.50	185,834.20	4,997.30
National Direct Student Loan - Concord.	11,777.52	4,958.48	6,819.04
BEOG - Laconia.	54,565.70	50,090.33	4,475.37
SEOG - Laconia.	7,665.80	7,915.67	(249.87)
National Direct Student Loan - Laconia. . . . .	.....	4,434.00	(4,434.00)
BEOG - Manchester	60,621.00	58,510.67	2,110.33
SEOG - Manchester	4,466.70	5,098.00	(631.30)
BEOG - Nashua	53,274.00	48,659.76	4,614.24
Antitrust Enforcement Grant	69,292.44	31,707.56	37,584.88
College Work Study Program - Nashua	7,044.00	6,330.32	713.68
SEOG - Nashua	5,298.00	6,434.92	(1,136.92)
SEOG - Portsmouth	6,438.76	7,150.00	(711.24)
Federal Funds	600,732.45	498,927.45	101,803.00
Teacher Centers Program . . . . .	.....	1,253.13	(1,253.13)
Veterans Service Officer. . . . .	.....	822.13	(822.13)
Training and Education Program FY 1980. . . . .	.....	5,586.00	(5,586.00)
Rehabilitation Work for Railroads . . . . .	.....	25,831.45	(25,831.45)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>GRANTS FROM FEDERAL GOVERNMENT (Cont.)</u>			
Elementary Safety Education Program	\$.....	\$ 3,075.06	\$(3,075.06)
Increased Mobility Elderly.	2,000.00	(6,326.40)	8,326.40
Antitrust Division FY 1979. . . . .	.....	97,733.96	(97,733.96)
Rural Fire Protection Fund. . . . .	.....	19,400.00	(19,400.00)
SEOG - Concord.	19,752.79	18,750.31	1,002.48
BEOG - Portsmouth	88,240.32	72,335.96	15,904.36
Multi-town Housing Account.	797,394.00	4,351,233.00	(3,553,839.00)
Historic Preservation Office.	118,413.89	496,048.11	(377,634.22)
Historic Preservation Clearing.	159,439.50	139,287.67	20,151.83
Improve Economic Development Program. . . . .	.....	15,000.00	(15,000.00)
Federal Funds	17,600.00	334,394.00	(316,794.00)
Total.	<u>37,412,555.31</u>	<u>48,676,956.47</u>	<u>(11,264,401.16)</u>
<u>GRANTS FROM LOCAL GOVERNMENTS</u>			
CETA Probation Officer. . . . .	.....	8,844.35	(8,844.35)
CETA Clerk II . . . . .	.....	1,673.20	(1,673.20)
CETA Public Service Funding . . . . .	.....	1,464.10	(1,464.10)
Increased Mobility - Elderly. . . . .	.....	( 1,506.09)	1,506.09
CETA - Exeter District Office - 4 Persons	(500.68)	7,935.57	(8,436.25)
CETA - Dover District Office - 3 Persons.	(984.70)	7,822.52	(8,807.22)
CETA - Custodian - Archives . . . . .	.....	344.67	(344.67)
Court Financing Study	2,401.59	(20,214.73)	22,616.32
Service Specialist - Deaf/Blind . . . . .	.....	16,402.30	(16,402.30)
Promotion Agricultural Product.	8,972.99	1,976.90	6,996.09
Public Service Company. . . . .	.....	10,000.00	(10,000.00)
C. S. Mott Foundation . . . . .	.....	1,750.00	(1,750.00)
Secretary - Receptionist. . . . .	.....	2,091.50	(2,091.50)
Granite State . . . . .	.....	2,700.00	(2,700.00)
History of General Court. . . . .	.....	12,000.00	(12,000.00)
Ossipee District Office	(418.04)	3,491.35	(3,909.39)
Three Ceta Person - Dover Office. . . . .	.....	4,362.34	(4,362.34)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>GRANTS FROM LOCAL GOVERNMENT (Cont.)</u>			
Four Persons - Exeter District Office	\$.....	\$ 10,138.60	\$(10,138.60)
Court Stenographers	537,896.22	487,407.23	50,488.99
Message Switch. . . . .	.....	14,000.00	(14,000.00)
Helen Keller Center for Deaf and Blind.	13,250.20	.....	13,250.20
Concrete Bridge Deck.	2,181.47	.....	2,181.47
Hall's Brook Channel.	934.05	.....	934.05
Ossipee Aggregates Corp..	25,763.00	.....	25,763.00
Public Service Company of N. H.	39,626.00	.....	39,626.00
Palazzi Corporation Donation.	1,000.00	.....	1,000.00
Education Information Specialist.	5,947.33	.....	5,947.33
Increased Mobility.	5,350.00	.....	5,350.00
Adult Tutorial Programs	500.00	.....	500.00
Corporate Administration.	935,167.00	.....	935,167.00
C. S. Mott Foundation	2,000.00	.....	2,000.00
Municipal Assessments	695,030.12	432,669.64	262,360.48
Water Pollution Prefinance.	150,900.00	.....	150,900.00
CETA Funds. . . . .	.....	4,121.42	(4,121.42)
Examination Revenue	440,533.45	447,533.34	(6,999.89)
Transfer from Board of Medicine	19,527.00	10,000.00	9,527.00
Transfer from Transportation Authority. . . . .	.....	25,000.00	(25,000.00)
Total.	<u>2,885,077.00</u>	<u>1,492,008.21</u>	<u>1,393,068.79</u>
<u>DONATIONS AND GIFTS</u>			
Clearing Account.	35,229.53	47,799.53	(12,570.00)
John H. Pearson Trust . . . . .	.....	1,190.00	(1,190.00)
Shelter Work Program - Blind - Education.	40,271.05	177,845.51	(137,574.46)
N. H. Handicapped Children. . . . .	.....	15.00	(15.00)
Upper Valley Senior Citizens.	11,832.11	1,018.69	10,813.42
Special Dental Fund	3,457.16	4,847.56	(1,390.40)
Public Service Company of N. H.	250,933.60	.....	250,933.60

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>DONATIONS AND GIFTS (Cont.)</u>			
Y. A. Fine Reward	\$ 1,000.00	\$.....	\$ 1,000.00
Cogswell Benevolent Trust	1,000.00	.....	1,000.00
Blue Sheet.	2,028.00	.....	2,028.00
Mt. Washington Commission	1.00	1.00	.....
Wyman E. Cogswell Fund. . . . .	.....	186.11	(186.11)
Increased Mobility - Elderly.	42,971.70	5,485.58	37,486.12
Donation - Coos Family Health	20.00	.....	20.00
Total.	<u>388,744.15</u>	<u>238,388.98</u>	<u>150,355.17</u>
<u>RENT AND LEASES</u>			
Rent Parking Garage	9,395.00	.....	9,395.00
Armory Rentals.	21,911.16	20,333.66	1,577.50
National Guard Scholarship Fund	15,465.00	13,887.50	1,577.50
Health Lab Rental	1,253,026.11	1,434,473.32	(181,447.21)
Graphic Services Inventory Account.	551,452.08	169,122.86	382,329.22
National Guard Armories	82,380.00	107,380.00	(25,000.00)
Highway Transfer - Morton Building.	307,196.28	283,599.30	23,596.98
Safety Transfer	224,308.00	244,664.84	(20,356.84)
Total.	<u>2,465,133.63</u>	<u>2,273,461.48</u>	<u>191,672.15</u>
<u>INTEREST, PREMIUMS AND DISCOUNTS</u>			
John Nesmith Fund - Interest.	11,912.87	10,759.62	1,153.25
Accrued Interest - Aeiral . . . . .	.....	22,548.25	(22,548.25)
Interest on Certificate of Deposits	20,119.73	67,237.74	(47,118.01)
Accrued Interest. . . . .	.....	9,466.75	(9,466.75)
Accrued Interest - Railroad Fund. . . . .	.....	7,196.25	(7,196.25)
Insurance Dividends . . . . .	.....	53,630.51	(53,630.51)
Interest - Sires Stakes Program	3,201.78	1,337.84	1,863.94
Accrued Interest on Bonds . . . . .	.....	11,939.91	(11,939.91)
Interest on Investment - U.N.H. Auxilliary. . . . .	.....	28,847.22	(28,847.22)
Interest on Investment - U.N.H. . . . .	.....	9,842.79	(9,842.79)
Total.	<u>35,234.36</u>	<u>222,806.88</u>	<u>(187,572.50)</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>SALE OF COMMODITIES</u>			
Sale of Law Books - Bank.	\$ 1,196.70	\$ 1,217.50	\$(20.80)
Law Books - Small Loans . . . . .	.....	43.00	(43.00)
Manchester N. H. Vocational Technical College-Misc.	284.00	189.00	95.00
Sand and Gravel	6,643.20	2,814.25	3,828.95
Sale of Farm Produce. . . . .	.....	234.43	(234.43)
Prison Industry	253,081.95	300,131.52	(47,049.57)
Mt. Washington Sales.	171,763.23	149,199.15	22,564.08
Vending Stand Program	24,314.66	39,589.46	(15,274.80)
Transfer Farm Produce	58,059.65	40,211.07	17,848.58
Clearing Account.	432.00	324.00	108.00
Plans, Maps - Public Works.	16,125.00	18,885.00	(2,760.00)
Historic Artifacts - Visitor's Center	36.00	119.00	(83.00)
Historical Fund	1,406.00	5,331.50	(3,925.50)
Sale of Public Utilities Commission Reports	130.00	.....	130.00
Total.	<u>533,472.39</u>	<u>558,288.88</u>	<u>(24,816.49)</u>
<u>SALE OF SERVICES</u>			
Dorm Supervisor Reimbursement	536.25	1,651.00	(1,114.75)
Sale of House and Senate Bills.	11,369.50	27,936.00	(16,566.50)
Nashua N.H.V.T.C. Tuition	273,312.40	199,338.50	73,973.90
Concord T. I. Tuition	534,533.72	430,072.21	104,461.51
Board - Concord Technical Institute	196,064.78	210,398.23	(14,333.45)
Concord T. I. Miscellaneous Income.	7,880.38	4,957.90	2,922.48
Manchester N.H.V.T.C. Tuition	273,017.20	189,810.91	83,206.29
Portsmouth N.H.V.T.C. Tuition	199,023.54	135,046.10	63,977.44
Tuition / N.H.V.T.C. - Berlin	349,001.05	230,102.50	118,898.55
Cafeteria / Berlin N.H.V.T.C.	35,502.31	45,507.27	(10,004.96)
Transfer from Welfare . . . . .	.....	69,806.25	(69,806.25)
Photostat Work.	6,846.36	10,308.97	(3,462.61)
Services - Data Processing.	3,499,451.08	3,756,420.02	(256,968.94)
Maintenance	28,356.26	26,683.12	1,673.14

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>SALE OF SERVICES (Cont.)</u>			
Laconia School Maintenance.	\$ 6,890.03	\$ 4,335.19	\$ 2,554.84
N. H. Home for the Elderly - Maintenance.	8,093.15	7,629.82	463.33
Maintenance	7,770.51	7,254.36	516.15
Member Excess Income.	415,259.84	806,295.82	(391,035.98)
Department of Personnel	18.00	11,491.02	(11,473.02)
Graphic - Printing Sales.	2,370.29	1,903.40	466.89
Boat Taxes.	1,277.30	.....	1,277.30
N.H.T.I. - Concord - Room - Women's Dormitory . . .	136,136.27	154,513.51	(18,377.24)
Concord Technical Institute	925.00	.....	925.00
Claremont N.H.V.T.C. - Tuition.	271,298.80	202,211.89	69,086.91
Tuition N.H.V.T.C. - Laconia.	209,344.20	147,675.52	61,668.68
Printing Sales.	456,541.44	192,049.43	264,492.01
Manchester Halfway House - Board & Care . . . . .	.....	1,125.00	(1,125.00)
Evening and Summer School - Concord	477,358.90	376,930.75	100,428.15
Evening and Summer School - Manchester.	257,856.64	222,140.26	35,716.38
Evening and Summer School - Portsmouth.	438,975.74	408,586.64	30,389.10
Evening and Summer School - Berlin.	82,635.83	49,722.35	32,913.48
Evening and Summer School - Claremont	33,092.40	31,892.91	1,199.49
Evening and Summer School - Laconia	105,462.50	100,626.11	4,836.39
Evening and Summer School - Nashua.	326,962.68	294,174.03	32,788.65
Conduct Energy Audit.	1,650.00	27,190.00	(25,540.00)
Transfer from Barber Board. . . . .	.....	2,940.00	(2,940.00)
Septic Discharge Fees	12,840.35	11,310.00	1,530.35
Tuition	144,408.68	147,482.46	(3,073.78)
Tuition - Intep/Tutor Program . . . . .	.....	14,135.00	(14,135.00)
Evening Summer School	530.00	145.00	385.00
Correctional Industries Inventory	306,151.11	206,054.42	100,096.69
Total.	<u>9,118,744.49</u>	<u>8,767,853.87</u>	<u>350,890.62</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>ASSESSMENTS</u>			
Public Utilities Commission-Tax Assessments	\$(100.00)	\$ 867,914.00	\$(868,014.00)
Grant In Aid OHRV	84,962.39	55,112.35	29,850.04
Compensation for Death.	351,923.29	168,591.00	183,332.29
Benefits to Claimants	99,548.48	53,345.78	46,202.70
Bank Commission Exams	805,053.69	713,373.16	91,680.53
Branch Bank - Investigation	970.11	277.50	692.61
Utility Assessment Tax. . . . .	.....	( 11,011.03)	11,011.03
Public Utilities Commission-Tax Assessments	1,331,164.00	.....	1,331,164.00
Voluntary Assessment.	128,100.00	.....	128,100.00
Gas Pipeline Safety	38,233.00	5,567.68	32,665.32
Utilities Assessment - R. Patnaude.	56,235.01	58,846.39	(2,611.38)
Industrial Development Authority.	72,500.00	66,000.00	6,500.00
Clearing Account - Project Income	71,048.61	72,128.64	(1,080.03)
Clearing Account - Lakeport Project	18,523.95	18,305.21	218.74
Twitchell Property Income	3,605.94	4,178.52	(572.58)
Retirement Administration	1,006,167.97	505,783.66	500,384.31
Police Standards County Funds	746,208.30	682,001.66	64,206.64
Utility Assessment Tax. . . . .	.....	268.25	(268.25)
Total.	<u>4,814,144.74</u>	<u>3,260,682.77</u>	<u>1,553,461.97</u>
<u>OTHER REVENUE</u>			
Administration.	23,111.00	72,820.00	(49,709.00)
Returns Processing Division-Interest & Dividends.	79,335.00	231,753.00	(152,418.00)
Sale of Vehicle	5,275.00	33,560.00	(28,285.00)
Workmens Compensation Reimbursement	25,119.86	29,988.63	(4,868.77)
Special Railroad Fund	1,813,776.60	474,572.51	1,339,204.09
Professional Administration Seminar	2,899.00	2,290.50	508.50
Miscellaneous Berlin N.H.V.T.C.	2,088.14	986.89	1,101.25
Portsmouth N.H.V.T.C.	823.90	229.60	594.30
Claremont N.H.V.T.C..	3,460.23	1,549.00	1,911.23
Miscellaneous Laconia N.H.V.T.C..	770.60	813.81	(43.21)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>OTHER REVENUE (Cont.)</u>			
Nashua N.H.V.T.C.	\$ 2,339.78	\$ 1,015.47	\$ 1,324.31
Miscellaneous Sales - Miscellaneous Departments . .	259.55	(1,200,548.06)	1,200,807.61
Bonding State Officers.	626.00	626.00	.....
Reimbursement to Postage.	879,861.87	355,670.55	524,191.32
New England Regional Commission . . . . .	.....	257,822.66	(257,822.66)
Municipal Services.	13,429.64	16,501.65	(3,072.01)
Property Appraisal.	54,614.00	75,650.50	(21,036.50)
Wage Claim Settlements - General.	8,059.62	136.00	7,923.62
Federal Funds	9,849.28	22,325.38	(12,476.10)
National Direct Student Loan - Nashua	1,435.00	3,409.00	(1,974.00)
Card Service Maine-Vermont.	19,238.83	20,000.00	(761.17)
NDSL Loan Revolving Account - Manchester.	15,460.13	24,999.30	(9,539.17)
NDSL Loan Revolving Account - Portsmouth.	8,299.19	10,098.39	(1,799.20)
NDSL Loan Revolving Account - Concord	25,392.76	33,938.72	(8,545.96)
NDSL Loan Revolving Account - Berlin.	19,556.10	17,070.10	2,486.00
NDSL Loan Revolving Account - Laconia	7,936.97	13,975.66	(6,038.69)
NDSL Loan Revolving Account - Claremont	19,125.16	15,066.53	4,038.63
NDSL Loan Revolving Account - Nashua.	6,422.95	9,214.36	(2,791.41)
Child Nutrition Program	33,359.00	40,469.00	(7,110.00)
Transfer from Public Utilities Commission	10,000.00	32,485.00	(22,485.00)
Transfer from Initial Plate	2,765.00	2,838.00	(73.00)
Transfer from OHRV. . . . .	.....	316.00	(316.00)
Edmund L. Barker, Consultant. . . . .	.....	4,157.40	(4,157.40)
Transfer from Hazardous Waste	59,921.00	.....	59,921.00
Transfer from Legislative Budget Assistant.	16,462.00	.....	16,462.00
Special Investigation	15,084.69	9,050.00	6,034.69
Utility Assessment.	303,098.00	.....	303,098.00
N.H.T.I. Emergency Health Tuition	32,450.00	.....	32,450.00
Registration Fees - Solar Hot Water	2,290.00	1,250.00	1,040.00
Recycling Conference.	67.50	755.00	(687.50)

EXHIBIT A-6

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
OTHER REVENUE (Cont.)			
Conduct Aerial Photography.	\$.....	\$ 1,000.00	\$(1,000.00)
Trickling Falls Dam . . . . .	.....	1,300.00	(1,300.00)
Woodpellet Stoker	1,000.00	500.00	500.00
Licensed Practical Nurse.	12,421.00	.....	12,421.00
Practical Nursing Program	10,197.00	.....	10,197.00
Advanced Practical Nursing.	9,500.00	.....	9,500.00
Associate Degree Nursing.	22,800.00	.....	22,800.00
Commercial - Industrial Energy.	3,930.00	.....	3,930.00
Drug and Alcohol Abuse.	641.12	2,158.32	(1,517.20)
Tramway Service Charges	1,206,132.99	927,583.61	278,549.38
Tirrell House Clearing.	33,014.00	13,148.00	19,866.00
Additional College Work Study	2,042.79	3,417.58	(1,374.79)
Service Specialist - Deaf / Blind . . . . .	.....	5,924.80	(5,924.80)
Member Excess Income.	470,627.73	.....	470,627.73
NESPAC - Investigation. . . . .	.....	14,320.00	(14,320.00)
Clearing Account.	2,325.22	5,579.50	(3,254.28)
N.H.T.I. Men's Dorm Revenue	21,103.10	.....	21,103.10
Sale of Public Utilities Commission Report. . . . .	.....	3,580.00	(3,580.00)
Public Service - Income . . . . .	.....	22,000.00	(22,000.00)
Two Concord Seminars.	885.00	.....	885.00
Fire Standards and Training	7,668.67	.....	7,668.67
Men's Dormitory Revenue	185.70	.....	185.70
Antitrust Enforcement Fund.	4,000.00	.....	4,000.00
Nursing Scholarships.	30,611.28	.....	30,611.28
Administration and Support.	54,443.71	.....	54,443.71
Food Service Training	352.99	.....	352.99
Donations - Catastrophic Illnesses.	103.00	.....	103.00
PURPA Conference 1/29/82.	1,975.00	.....	1,975.00
Monadnock Paper Company	49,212.71	.....	49,212.71
Restricted Revenue.	(25.00)	.....	( 25.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>OTHER REVENUE (Cont.)</u>			
Prepaid Revenue	\$ 25.00	\$.....	\$ 25.00
U.N.H. Auxilliary Enterprises - Principal	1,516,560.00	1,450,000.00	66,560.00
U.N.H. Auxilliary Enterprises - Interest.	1,385,518.02	1,296,605.56	88,912.46
Refund of Debt Service.	549,528.50	367,832.50	181,696.00
Miscellaneous Departments	12,072.35	1,520.00	10,552.35
Bookstore Inventory	(498.24)	26,574.06	(27,072.30)
Refund of Expense	4,651.11	1,261.64	3,389.47
Total.	8,937,068.10	4,761,182.12	4,175,885.98
<u>GRANTS FROM OTHER AGENCIES</u>			
Youth Services Project. . . . .	.....	375.00	(375.00)
Communications Equipment. . . . .	.....	283.50	(283.50)
Continuing Education Program. . . . .	.....	6,140.41	(6,140.41)
Statistical Analysis Center . . . . .	.....	121,686.12	(121,686.12)
Superior Court Law Clerk. . . . .	.....	8,358.77	(8,358.77)
Focus on Children . . . . .	.....	335.76	(335.76)
Discretionary Grant . . . . .	.....	281.10	(281.10)
Master Name Index	2,168.48	177,157.38	(174,988.90)
Measuring Projector . . . . .	.....	270.00	(270.00)
Armorers School . . . . .	.....	451.00	(451.00)
Director - Administrative Services. . . . .	.....	28,371.84	(28,371.84)
Summer Interns - Safety . . . . .	.....	3,558.04	(3,558.04)
Communications Equipment.	262.50	9,590.70	(9,328.20)
Three Summer Interns. . . . .	.....	4,620.87	(4,620.87)
Summer Interns - 1980 . . . . .	.....	24,857.68	(24,857.68)
Statistical Data - N.H. Court System. . . . .	.....	507.81	(507.81)
Liason Probation Officer.	(1,275.67)	28,428.58	(29,704.25)
Adjudication.	3,036.97	26,724.32	(23,687.35)
Judicial - Non-judicial Program	3,016.39	10,088.57	(7,072.18)
Coordinator - Continuous Education Public Info. . .	300.00	16,965.63	(16,665.63)
NESPAC - Regional Investigations. . . . .	.....	9,259.00	(9,259.00)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

GRANTS FROM OTHER AGENCIES (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Medical - Legal Forensic Seminar.	\$ 743.86	\$ 10,703.07	\$(9,959.21)
Hazardous Waste Project . . . . .	.....	383.00	(383.00)
Judicial Council Administration . . . . .	.....	10,156.25	(10,156.25)
Statistical Analysis Center	8,009.17	.....	8,009.17
Public Education - Law Enforcement.	787.00	.....	787.00
Corrections Research.	20,437.68	.....	20,437.68
Dovack Reading Room	6,049.78	.....	6,049.78
Attorney General.	(6,030.51)	.....	( 6,030.51)
Computer Programmer / Analyst . . . . .	.....	4,432.30	(4,432.30)
On Site Drug Abuse Testing. . . . .	.....	2,290.08	(2,290.08)
Research - Evaluation at Youth Development Center .	4,705.89	18,305.96	(13,600.07)
Closing Spaulding Cottage . . . . .	.....	3,617.60	(3,617.60)
Paperless Court	108,204.64	9,822.82	98,381.82
Summer Intern - 1980. . . . .	.....	3,084.69	(3,084.69)
Merrimack County Juvenile Advocacy Program. . . . .	.....	4.24	(4.24)
Crime Commission Grant. . . . .	.....	4,718.51	(4,718.51)
Electronic Security Equipment . . . . .	.....	( 2,284.00)	2,284.00
White Collar Crime Investigation.	(4,619.04)	.....	( 4,619.04)
Two Additional Probation Officers	(7,841.03)	.....	( 7,841.03)
Judicial Planning Commission. . . . .	.....	7,851.06	(7,851.06)
Add Probation Officer	(121.54)	.....	( 121.54)
Need for Secretarial Help	(143.60)	.....	( 143.60)
Judicial and Professional Conduct . . . . .	.....	( 226.04)	226.04
Crime Commission Funds. . . . .	.....	( 29,793.06)	29,793.06
Traffic Records Research. . . . .	.....	10,968.32	(10,968.32)
State Police Communications Tech. . . . .	.....	5,348.91	(5,348.91)
Legal Intern (Paralegal). . . . .	.....	4,475.77	(4,475.77)
Integrated Accident Report. . . . .	.....	14,736.57	(14,736.57)
Pupil Transportation Safety . . . . .	.....	12,193.09	(12,193.09)
Message Switch.	(15,015.00)	25,856.96	(40,871.96)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>GRANTS FROM OTHER AGENCIES (Cont.)</u>			
55 MPH Air Patrol - 1980.	\$.....	\$ 4,884.19	\$(4,884.19)
Motorcycle 55 Enforcement . . . . .	.....	10,210.06	(10,210.06)
DWI Patrols . . . . .	.....	32,812.31	(32,812.31)
Legal Intern Paralegal FY 1981.	12,755.84	6,160.46	6,595.38
Communications Technician	662.59	13,752.11	(13,089.52)
Radar Instructor Training . . . . .	.....	1,347.95	(1,347.95)
Statewide Radar Training.	11,015.04	12,381.81	(1,366.77)
Pupil Transportation Safety	12,373.31	26,316.69	(13,943.38)
Youth Motor Vehicle Violation	6,545.07	11,948.17	(5,403.10)
Integrated Accident Report.	14,471.61	21,965.57	(7,493.96)
Transfer - Highway Safety	4,157.01	.....	4,157.01
Message Switch Task I	30,824.00	2,103.58	28,720.42
Hazardous Materials Form. . . . .	.....	1,375.00	(1,375.00)
55 MPH Air Patrol - 1981.	3,434.78	8,565.22	(5,130.44)
Dispatcher Training . . . . .	.....	2,499.94	(2,499.94)
Traffic Records Research.	7,106.63	7,447.96	(341.33)
Selective Enforcement Program	11,964.83	2,367.81	9,597.02
Selective Enforcement Terminal.	568.43	1,200.00	(631.57)
Accident Investigation Training . . . . .	.....	1,555.46	(1,555.46)
Transfer Highway Safety . . . . .	.....	3,464.86	(3,464.86)
AAMVA Conference. . . . .	.....	677.83	(677.83)
Aircraft Warning Signs.	1,024.00	.....	1,024.00
Hazardous Materials	7,000.00	.....	7,000.00
Communications Technician	14,373.37	.....	14,373.37
N. H. Hwy. Safety-Youth Motor Vehicle Violations.	14,216.26	.....	14,216.26
N. H. Hwy. Safety-Integrated Accident Reports	26,863.09	.....	26,863.09
Elementary Safety Education Program	21,435.55	.....	21,435.55
N. H. Hwy. Safety-Pupil Transportation Safety	19,680.07	.....	19,680.07
N. H. Hwy. Safety-Police Standards & Training	24,155.85	.....	24,155.85
Rockingham County (DWI)	52,175.33	.....	52,175.33

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
GRANTS FROM OTHER AGENCIES (Cont.)			
Building Trades Consultant.	\$ 200.00	\$ 2,923.00	\$(2,723.00)
Student-Employer Follow-up.	231.54	1,202.64	(971.10)
Transfer - Department of Education. . . . .	.....	1,500.00	(1,500.00)
Title II-D. . . . .	.....	7,285.75	(7,285.75)
Title II-H. . . . .	.....	9,641.49	(9,641.49)
English - Second Language	43,714.00	.....	43,714.00
Department of Education	36,200.00	.....	36,200.00
Adult Basic Education	6,000.00	.....	6,000.00
Department of Education	10,535.28	.....	10,535.28
ESEA Title I.	78,594.59	.....	78,594.59
Eric Diffusion Project.	9,682.51	.....	9,682.51
Supplemental Instruction.	3,200.00	.....	3,200.00
Peer Tutoring	2,179.31	.....	2,179.31
Math Tutor Program.	2,900.00	.....	2,900.00
Pre-Technical Program	9,259.00	.....	9,259.00
Elderly Fuel Assistance	42,568.00	.....	42,568.00
Vocational Education 2H - Handicapped	2,594.00	.....	2,594.00
Vocational Education 2D - Disadvantaged	6,759.99	.....	6,759.99
Student-Employer Study.	800.00	.....	800.00
Health Facilities Administration.	245,861.00	228,902.00	16,959.00
Domestic Relation Services. . . . .	.....	215,772.45	(215,772.45)
Transfer-Executive-NERC Funds . . . . .	.....	6,070.72	(6,070.72)
Transfer from Safety.	54,214.00	54,381.00	(167.00)
Library Services to Institutions.	5,418.00	3,020.00	2,398.00
Special OHRV Registration Fees.	50,000.00	58,426.00	(8,426.00)
Coordinator of Federal Funds. . . . .	.....	134.06	(134.06)
Transfer from Dental Board. . . . .	.....	8,820.00	(8,820.00)
Transfer from Board of Medicine . . . . .	.....	27,931.00	(27,931.00)
Statewide Fire Prevention . . . . .	.....	4,077.84	(4,077.84)
Regional Rail Rehabilitation Project.	20,580.00	.....	20,580.00
Dovack Reading Program 1980 . . . . .	.....	2,181.08	(2,181.08)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>GRANTS FROM OTHER AGENCIES (Cont.)</u>			
Message Switch FY 1982.	\$ 60,996.00	\$.....	\$ 60,996.00
Stay Alive - Holiday 55	22,863.99	.....	22,863.99
Improve Special Support FY 1982	3,000.00	.....	3,000.00
DWI Tracking - Habitual Offender System	12,153.69	.....	12,153.69
55 MPH Air Patrol - 1982.	1,053.82	.....	1,053.82
Team 55	6,766.89	.....	6,766.89
Federal Program Audit	63,675.01	48,589.72	15,085.29
Education Department Grant.	82,283.00	100,441.00	(18,158.00)
School Lunch Program.	12,076.00	19,644.00	(7,568.00)
Inter-Department Transfer . . . . .	.....	7,874.97	(7,874.97)
Transfer - Department of Education. . . . .	.....	8.63	(8.63)
Peer Tutoring . . . . .	.....	( 3.92)	3.92
Adult Basic Education Program . . . . .	.....	234.17	(234.17)
Transfer from Education . . . . .	.....	20,208.29	(20,208.29)
Video Reading Program	736.34	295.20	441.14
Special Services for Disadvantaged. . . . .	.....	8,460.92	(8,460.92)
Consumer and Homemaking . . . . .	.....	52.76	(52.76)
Eric Diffusion Project.	5,208.75	23,263.70	(18,054.95)
CETA Licensed Practical Nurse Program	2,722.67	30,321.55	(27,598.88)
Title I Grant FY 1981	22,672.44	68,803.29	(46,130.85)
Adult Basic Education	103.58	8,196.97	(8,093.39)
Transfer Division Voc. Rehab. Special Education . . . . .	.....	5,000.00	(5,000.00)
Elementary Safety Education	10,568.39	21,892.51	(11,324.12)
Fuel Savings - Education. . . . .	.....	2,500.00	(2,500.00)
Department of Education	8,934.64	10,000.00	(1,065.36)
Education Department.	4,956.88	46,212.04	(41,255.16)
Develop Studies Program	.09	17,430.01	(17,429.92)
Vocational Education - Special 5.	56.96	1,228.58	(1,171.62)
Sign Language Program . . . . .	.....	6,062.86	(6,062.86)
Pre-Tech Program N.H.T.I. - Concord . . . . .	.....	7,855.53	(7,855.53)
Supplemental Instruction. . . . .	.....	4,564.13	(4,564.13)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GRANTS FROM OTHER AGENCIES (Cont.)</u>			
Driver Education - Safety	\$.....	\$ 2,727.33	\$(2,727.33)
Energy Construction and Emergency Program . . . . .	.....	55,000.00	(55,000.00)
Timber Dam - Willey House . . . . .	.....	94,852.04	(94,852.04)
Transfer from Construction Project.	250,884.89	288,732.93	(37,847.95)
Transfer - Executive Office State Planning.	81,721.10	36,520.37	45,200.73
Study Statutes, Regulations, etc. . . . .	.....	3,000.00	(3,000.00)
Institutional Management Study. . . . .	.....	5,000.00	(5,000.00)
Attorney II - Position - Water Supply	24,120.32	7,562.45	16,557.87
Office State Planning	2,000.00	17,730.00	(15,730.00)
Decennial Festival. . . . .	.....	900.00	(900.00)
Institutional School Library. . . . .	.....	3,700.00	(3,700.00)
State Library Funds FY 1981 . . . . .	.....	4,677.50	(4,677.50)
Dovack Reading Program.	279.66	6,311.10	(6,031.44)
Professional and Technical Services . . . . .	.....	10,663.87	(10,663.87)
Revenue Health & Welfare Copy Center.	18,514.96	.....	18,514.96
Hazardous Waste Treatment . . . . .	.....	4,000.00	(4,000.00)
N. H. Council on Aging. . . . .	.....	1,500.00	(1,500.00)
Basic Reading Skills.	200.00	12,552.29	(12,352.29)
Professional and Technical.	1,655.35	8,344.65	(6,689.30)
Transfer - Department of Safety	(1,702.70)	3,002.70	(4,705.40)
Commission on the Arts. . . . .	.....	980.00	(980.00)
Information and Referral Services	40,617.55	53,163.95	(12,546.40)
Organic Laboratory Division	586.52	73,413.48	(72,826.96)
Employment Security Counsel	(2,015.22)	109,946.00	(111,961.22)
State Library . . . . .	.....	14,724.00	(14,724.00)
Fish and Game Department.	2,122.45	.....	2,122.45
Water Supply and Pollution.	10,217.76	10,483.18	(265.42)
Other Agency Funds. . . . .	.....	3,713.00	(3,713.00)
Income - State Planning	153.00	18,877.59	(18,724.59)
Conduct Aerial Photography. . . . .	.....	3,000.00	(3,000.00)
Water Supply and Pollution.	24,112.56	.....	24,112.56

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>GRANTS FROM OTHER AGENCIES (Cont.)</u>			
Rescue Training - FY 81-82.	\$ 11,974.58	\$.....	\$ 11,974.58
Apprenticeship Training	6,338.68	.....	6,338.68
Transfer - Title I Library Service Construction . .	14,946.00	.....	14,946.00
State Library Funds	8,278.00	.....	8,278.00
Institutional Library Funds	4,108.50	.....	4,108.50
Division of Welfare	42,586.28	.....	42,586.28
Council on Aging.	6,174.00	.....	6,174.00
NERC Funds.	3,900.00	.....	3,900.00
Intra Department Transfer	10,700.00	.....	10,700.00
Define Promotional Activity	16,000.00	.....	16,000.00
Lab Hazardous Waste Division.	50,000.00	.....	50,000.00
Project Cope.	4,799.28	.....	4,799.28
Office of State Planning.	1,176.41	.....	1,176.41
Arts Enrichment Program	375.00	.....	375.00
Comprehensive Dental Program.	937.00	.....	937.00
Public Works and Highway. . . . .	.....	13,600.00	(13,600.00)
Transfer from Highway-Coordinate Highway Safety . .	68,738.66	91,107.25	(22,368.59)
Transfer from Highway - Eminent Domain.	128,558.20	159,553.90	(30,995.70)
Car Pooling . . . . .	.....	17,727.37	(17,727.37)
Superior Court.	183,341.62	170,002.35	13,339.27
Administrative Services	9,074.69	8,368.82	705.87
Sentence Revenue Board.	2,410.21	2,331.16	79.05
Law Clerk Division.	26,176.47	20,231.88	5,944.59
Office of Commissioner.	156,380.12	146,501.08	9,879.04
Business Office	302,022.39	307,637.75	(5,615.36)
Equipment Control	147,088.66	119,915.46	27,173.20
Data Processing Unit.	1,699,327.92	1,762,638.67	(63,310.75)
Weigh Station Detail.	199,549.14	193,882.03	5,667.11
Administration Division of Motor Vehicle.	113,368.18	129,662.61	(16,294.43)
Driver Licensing.	1,029,651.48	1,080,939.36	(51,287.88)
Motor Vehicle Registration.	1,189,193.97	1,150,129.89	39,064.08

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-6

COMPARATIVE STATEMENT OF RESTRICTED REVENUE BY SOURCE

GRANTS FROM OTHER AGENCIES (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Motor Vehicle Inspection.	\$ 116,252.22	\$ 103,875.86	\$ 12,376.36
Financial Responsibility.	523,830.18	533,805.87	(9,975.69)
Road Toll Section	435,731.63	439,495.96	(3,764.33)
State Police - Comm. Section.	533,137.30	404,120.97	129,016.33
Detective Bureau.	359,016.90	498,542.20	(139,525.30)
Traffic Bureau - Highway.	5,663,460.15	5,426,454.59	237,005.56
Traffic Bureau - Central Turnpike	323,968.81	349,424.61	(25,455.80)
Traffic Bureau - Blue Star Memorial	142,765.86	153,969.78	(11,203.92)
Traffic Bureau - Spaulding Turnpike	82,363.19	88,828.87	(6,465.68)
State Overhead Charges.	258,449.00	345,917.00	(87,468.00)
Debt Service.	531,877.00	404,851.00	127,026.00
Transfer from Highway	106,376.10	158,385.89	(52,009.79)
Certificate of Title.	521,429.99	516,999.94	4,430.05
State Police Overtime . . . . .	.....	44,549.57	(44,549.57)
Auxilliary Police Highway	35,208.83	.....	35,208.83
Auxilliary Police - Central Turnpike.	2,308.68	.....	2,308.68
Auxilliary Police - Blue Star Memorial.	1,016.47	.....	1,016.47
Auxilliary Police - Spaulding Turnpike.	586.73	.....	586.73
Aircraft Traffic - Highway.	22,788.00	.....	22,788.00
Aircraft Traffic - Central Turnpike	1,494.00	.....	1,494.00
Aircraft Traffic - Blue Star.	658.00	.....	658.00
Aircraft Traffic - Spaulding.	380.00	.....	380.00
Registration - Municipal Agent.	79,509.00	.....	79,509.00
Four Specialist Positions	98,827.36	.....	98,827.36
Two Counter Clerk I's	162,875.27	.....	162,875.27
Transfer Manifest . . . . .	.....	636,203.88	(636,203.88)
Total.	<u>17,266,753.39</u>	<u>18,194,135.10</u>	<u>(927,381.71)</u>
TOTAL GENERAL FUND RESTRICTED REVENUE BY SOURCE . .	<u>\$ 87,382,416.87</u>	<u>\$ 92,164,696.49</u>	<u>\$(4,782,279.62)</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

GENERAL GOVERNMENT

	Balance June 30, 1981	Appropriations	Restricted Revenue
Executive Office.	\$ 211,743.93	\$ 873,850.62	\$ 87,163.34
Human Resources	575,301.86	.....	15,635,842.44
Executive Council	189.69	64,143.84	.....
N. H. Oceanographic Foundation.	667.22	.....	.....
Office of State Planning.	23,923.77	1,000.00	49,722.73
Coordinator of Federal Funds.	1,451.14	.....	.....
Council on Energy	303,780.59	5,293.77	1,550,866.59
Legislative Facilities Committee.	2,922.01	.....	.....
Legislative Accounting.	1,126,498.58	3,411,533.53	305,019.51
Legislative Services.	216,072.55	411,770.47	.....
Business Supervisor	294,190.74	4,036,951.70	.....
Graphic Services.	(647,111.26)	107,413.25	1,026,605.53
Division of Accounts.	3,909.12	778,608.96	99,548.48
Purchase and Property	496.50	397,904.09	626.00
American Revolution Commission.	2,000.00	.....	.....
Buildings and Grounds	37,309.30	1,463,996.68	1,784,530.39
Business Supervisor Switchboard	22.84	31,415.01	879,861.87
DRED Business Administration.	200.00	.....	.....
Centralized Data Processing	330,013.74	255,052.31	3,499,451.08
Personnel Department.	32,449.37	479,359.08	18.00
Office of State Negotiation	30,864.07	53,121.73	.....
N. H. Crime Commission. . . . .	.....	50,378.00	125,006.47
Secretary of State.	32,793.93	681,548.34	948,013.36
Division of Records	6,505.78	113,437.66	.....
N. H. State Library	65,931.40	1,087,258.60	330,634.91
State Treasurer	34,351.91	62,563,470.35	1,041,057.47
N. H. Retirement System	291,807.43	6,483,267.00	1,006,167.97
Revenue Administration.	17,296.43	3,246,112.47	426,449.64
Board of Taxation	62.88	229,955.43	.....
Total.	<u>2,995,645.52</u>	<u>86,826,842.89</u>	<u>28,796,585.78</u>

EXHIBIT A-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$(107,704.29)	\$ 1,065,053.60	\$ 809,330.34	\$ 48,902.65	\$ 114,724.76	\$ 92,095.85
20,000.00	16,231,144.30	15,469,873.78	.....	.....	761,270.52
.....	64,333.53	59,704.45	34.26	4,594.82	.....
.....	667.22	135.21	.....	532.01	.....
.....	74,646.50	58,315.82	4,800.00	1,579.00	9,951.68
.....	1,451.14	186.83	93.12	140.05	1,031.14
.....	1,859,940.95	1,678,249.00	334.00	.....	181,357.95
.....	2,922.01	.....	.....	.....	2,922.01
(28,620.65)	4,814,430.97	3,449,378.54	.....	.....	1,365,052.43
.....	627,843.02	452,238.99	.....	.....	175,604.03
(208,669.75)	4,122,472.69	2,833,600.19	223,354.84	96,044.04	969,473.62
.....	486,907.52	1,021,077.97	9,039.25	17,171.54	(560,381.24)
.....	882,066.56	844,618.30	682.00	32,886.26	3,880.00
6,901.00	405,927.59	329,812.92	266.64	75,848.03	.....
.....	2,000.00	2,000.00	.....	.....	.....
(58,779.22)	3,227,057.15	2,715,988.60	19,931.16	491,137.39	.....
3,965.73	915,265.45	934,535.88	.....	( 19,270.43)	.....
.....	200.00	197.54	.....	2.46	.....
.....	4,084,517.13	4,145,751.99	200,815.39	(262,050.25)	.....
(3,886.00)	507,940.45	459,186.82	5,332.05	43,421.58	.....
3,886.00	87,871.80	52,939.01	.....	5,030.72	29,902.07
.....	175,384.47	142,027.28	157,420.73	510.42	(124,573.96)
18,755.58	1,681,111.21	616,734.55	19,286.41	82,191.53	962,898.72
6,813.00	126,756.44	112,542.22	496.53	13,717.69	.....
6,105.60	1,489,930.51	1,329,865.09	19,055.58	77,670.28	63,339.56
.....	63,638,879.73	62,727,243.23	9,144.01	876,932.18	25,560.31
.....	7,781,242.40	7,225,852.70	305,413.13	232,421.23	17,555.34
290,329.43	3,980,187.97	3,839,567.06	57,430.28	134,172.63	(50,982.00)
.....	230,018.31	198,608.18	197.85	31,212.28	.....
(50,903.57)	118,568,170.62	111,509,562.49	1,082,029.88	2,050,620.22	3,925,958.03

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION

	Balance June 30, 1981	Appropriations	Restricted Revenue
Probate Court	\$.....	\$ 460,518.31	\$.....
Judicial Council.	2,063.76	25,718.93	.....
District Court Administration Committee	(265.07)	.....	.....
Superior Court Business Administration.	155.94	917,583.49	761,936.18
Chief Justice	17,461.50	1,021,569.32	113,922.62
Adjutant General's Office	42,287.15	1,043,768.84	450,504.27
Agriculture Department.	144,280.63	1,126,510.31	176,294.28
Attorney General's Office	117,367.65	1,618,914.74	401,543.62
Registration in Medicine.	1,944.17	62,492.82	.....
Department of Safety.	980,964.36	1,663,181.02	15,472,598.80
Insurance Department.	540,078.50	.....	1,055,477.91
Highway Safety Agency	(7,719.30)	.....	975,709.25
Labor Department.	15,234.33	334,546.38	420,754.00
Real Estate Commission.	(90.00)	106,489.87	42,450.00
Professional Engineers.	1,286.00	55,144.01	.....
N. H. Youth Development Center.	63,891.80	3,829,442.70	251,489.09
N. H. State Prison.	84,391.46	6,228,288.61	63,107.24
Prison Industries	(292,186.58)	.....	617,792.71
Halfway House . . . . .	.....	157,169.84	.....
Air Resources	(114,790.29)	194,755.62	602,332.45
N. H. Board of Accountancy.	48.57	50,445.00	.....
Parole Board.	117.18	247,017.53	.....
Board of Cosmetology.	503.49	78,713.53	33,621.00
Probation Department.	27,767.36	1,305,605.99	7,919.54
Civil Air Patrol.	1,518.78	22,300.00	.....
Commission on the Status of Women	802.61	22,702.47	2,325.22
Veterinary Examiners Board.	30.36	9,329.37	.....
Boxing and Wrestling.	584.44	1,315.79	.....
Architects Board.	345.00	19,037.89	.....
Psychologists Board . . . . .	.....	2,744.79	.....
Funeral Directors Board . . . . .	.....	9,604.27	.....
Dental Board.	590.18	18,863.60	.....

EXHIBIT A-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$ 16,126.00	\$ 476,644.31	\$ 459,837.41	\$.....	\$ 16,806.90	\$.....
.....	27,782.69	25,339.83	.....	2,442.86	.....
.....	(265.07)	.....	.....	( 265.07)	.....
(8,458.32)	1,671,217.29	1,641,725.42	69.66	29,422.21	.....
(16,126.00)	1,136,827.44	1,128,611.47	6,848.00	1,267.97	.....
5,542.64	1,542,102.90	1,422,174.86	43,558.11	75,395.74	974.10
27,181.80	1,474,267.02	1,254,449.99	6,700.12	113,335.42	99,781.49
118,218.09	2,256,044.10	1,857,222.51	84,909.34	225,552.20	88,360.05
.....	64,436.99	45,124.51	6,805.91	4,506.57	8,000.00
123,481.08	18,240,225.26	17,276,812.05	653,359.78	127,021.70	183,031.73
32,225.92	1,627,782.33	984,099.92	3,511.12	.....	640,171.29
(5,655.12)	962,334.83	966,965.86	4,270.00	.....	( 8,901.03)
14,608.00	785,142.71	645,574.84	32,316.81	54,086.37	53,164.69
.....	148,849.87	160,985.01	.....	12,135.14	.....
15.00	56,445.01	49,699.49	2,408.79	4,336.73	.....
44,734.00	4,189,557.59	3,422,644.33	270,895.68	349,354.27	146,643.31
(3,366.78)	6,372,420.53	5,308,811.37	33,987.34	431,147.41	598,474.41
(4,618.11)	320,988.02	738,146.33	.....	417,158.31	.....
7,984.89	165,154.73	152,738.29	200.00	12,216.44	.....
741.63	683,039.41	652,998.06	4,385.81	16,589.45	9,066.09
345.00	50,838.57	28,357.15	170.77	22,310.65	.....
.....	247,134.71	223,163.38	.....	23,971.33	.....
.....	112,838.02	56,040.38	1,544.78	55,252.86	.....
(19,540.19)	1,321,752.70	1,163,918.71	11,444.76	157,043.74	(10,654.51)
.....	23,818.78	23,818.66	.....	.12	.....
.....	25,830.30	21,810.00	2,274.15	1,381.49	364.66
.....	9,359.73	8,194.28	127.75	1,037.70	.....
.....	1,900.23	840.94	.....	63.00	996.29
.....	19,382.89	16,754.40	.....	2,628.49	.....
.....	2,744.79	2,402.50	.....	342.29	.....
.....	9,604.27	7,663.68	973.80	966.79	.....
.....	19,453.78	13,181.99	163.10	6,108.69	.....

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION (Cont.)

	Balance June 30, 1981	Appropriations	Restricted Revenue
Shorthand Court Reporters	\$.....	\$ 200.00	\$.....
Boxing and Wrestling.	38.46	.....	.....
Podiatry Board. . . . .	.....	1,055.78	.....
Chiropractors Board . . . . .	.....	16,963.78	.....
Fire Standards and Training Commission. . . . .	.....	.....	60,909.25
Board of Plumbers	964.03	59,737.51	.....
Board of Land Surveyors . . . . .	.....	7,619.86	.....
Board of Optometry... . . . .	.....	3,326.59	.....
Professional Foresters. . . . .	.....	1,548.41	.....
Board of Alarm Installers	27.00	2,833.74	.....
Board of Electricians	50.08	88,572.42	.....
Bank Commission	7,732.60	.....	848,203.25
Public Employees Labor Relations Board.	1,131.00	82,091.50	.....
Human Rights Commission	4,998.32	40,052.14	56,106.46
N. H. Eminent Domain Division . . . . .	.....	.....	106,376.10
Pharmacy Commission	1,325.52	75,261.02	3,270.00
Public Utilities Commission	80,571.47	165,437.40	1,690,347.56
Racing Commission	706.25	375,326.36	81,001.07
Greyhound Racing Commission	268.49	702,151.41	.....
Police Standards and Training	1,089,086.05	.....	781,379.19
Civil Defense	7,726.47	177,324.36	733,665.12
Total.	<u>2,823,289.72</u>	<u>22,433,277.32</u>	<u>25,811,036.18</u>

RESOURCES PROTECTION AND DEVELOPMENT

Water Resources Board.	274,676.56	775,724.82	439,189.00
DRED Business Administration.	1,517,215.87	7,653,969.35	3,854,508.73
Industrial Development Authority.	1,859.66	.....	72,500.00
Water Pollution Commission.	270,890.63	9,817,942.57	1,634,809.84
Fish and Game Commission. . . . .	.....	79,791.45	.....
Total.	<u>2,064,642.72</u>	<u>18,327,428.19</u>	<u>6,001,007.57</u>

EXHIBIT A-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 200.00	\$ 116.12	\$.....	\$ 83.88	\$.....
.....	38.46	38.46	.....	.....	.....
.....	1,055.78	331.57	.....	724.21	.....
.....	16,963.78	15,608.22	476.96	878.60	.....
49,536.00	110,445.25	105,347.36	89.00	2,573.44	2,435.45
.....	60,701.54	40,949.66	10,946.34	8,805.54	.....
.....	7,619.86	8,410.84	.....	790.98	.....
.....	3,326.59	2,203.56	.....	1,123.03	.....
.....	1,548.41	1,479.34	.....	69.07	.....
.....	2,860.74	1,077.95	.....	1,782.79	.....
2,727.65	91,350.15	84,721.88	.....	6,628.27	.....
.....	855,935.85	849,994.84	4,683.12	.....	1,257.89
.....	83,222.50	70,705.13	408.36	12,109.01	.....
.....	101,156.92	91,360.45	.....	4,257.27	5,539.20
(9,458.15)	96,917.95	96,917.95	.....	.....	.....
.....	79,856.54	70,154.69	47.10	8,606.75	1,048.00
28,620.65	1,964,977.08	1,553,221.25	56,733.67	13,675.97	341,346.19
.....	457,033.68	355,056.76	60,684.94	41,291.98	.....
52,000.00	754,419.90	522,206.69	101.00	232,112.21	.....
(115,814.74)	1,754,650.50	451,740.65	6,042.20	.....	1,296,867.65
.....	918,715.95	637,443.16	7,856.62	127,745.30	145,670.87
<u>341,050.94</u>	<u>51,408,654.16</u>	<u>44,719,214.15</u>	<u>1,318,994.89</u>	<u>2,183,965.52</u>	<u>3,186,479.60</u>
35,000.00	1,524,590.38	1,177,307.85	25,580.15	36,304.69	285,397.69
32,850.33	13,058,544.28	11,519,189.34	363,781.56	1,081,523.15	94,050.23
.....	74,359.66	72,373.07	1,855.75	.....	130.84
610.60	11,724,253.64	9,747,898.85	61,267.14	296,353.06	1,618,734.59
.....	79,791.45	2,791.45	.....	.....	77,000.00
<u>68,460.93</u>	<u>26,461,539.41</u>	<u>22,519,560.56</u>	<u>452,484.60</u>	<u>1,414,180.90</u>	<u>2,075,313.35</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriations	Restricted Revenue
<u>TRANSPORTATION</u>			
N. H. Port Authority.	\$.....	\$ 74,271.26	\$ 15,006.80
Aeronautics Commission.	3,547.25	320,148.61	114,179.87
N. H. Transportation Authority.	(1,171,114.34)	.....	.....
Public Works.	2,764.40	629,621.38	3,499,305.24
Total.	<u>(1,164,802.69)</u>	<u>1,024,041.25</u>	<u>3,628,491.91</u>
<u>HEALTH AND SOCIAL SERVICES</u>			
N. H. Commission - Children and Youth	341.51	.....	.....
N. H. Veterans Home	9,221.70	459,021.80	1,440,604.75
Veterans Council.	266.06	69,256.77	.....
N. H. Housing Commission.	455,306.75	.....	805,395.30
Cancer Commission	41.42	.....	.....
N. H. Council on Aging.	4,311.37	39,738.93	5,140.00
Division of Public Health	296,824.58	4,066,514.99	6,846,062.40
Home for the Elderly.	19,492.22	2,222,938.22	13,886.15
Division of Mental Health	329,407.31	17,509,098.44	.....
Laconia State School.	247,446.03	15,814,992.63	40,249.03
N. H. Hospital.	360,449.36	23,806,271.66	47,324.67
Health and Welfare Business Administration.	13,444.30	1,142,696.13	425,414.00
Alcohol and Drug Abuse.	12,683.99	424,234.89	33,655.12
Total.	<u>1,749,436.60</u>	<u>65,554,764.46</u>	<u>9,657,731.42</u>
<u>EDUCATION</u>			
University System . . . . .	.....	175,000.00	.....
N. H. Network	69,625.00	648,621.00	.....
University System	4,825.18	30,689,327.00	2,902,078.02
Education Business Administration	1,114,383.91	12,996,871.38	4,720,750.03
N. H. Vocational Technical College - Manchester	26,327.96	1,028,227.89	642,655.52
N. H. Vocational Technical College - Portsmouth	30,662.68	637,807.44	768,698.08

EXHIBIT A-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$ 719.75	\$ 89,997.81	\$ 85,845.69	\$ 1,688.22	\$ 2,463.90	\$.....
8,000.00	445,875.73	422,100.40	1,774.16	22,001.17	.....
1,171,114.34	.....	.....	.....	.....	.....
(381,703.74)	3,749,987.28	1,896,916.17	174,395.30	113,371.74	1,565,304.07
<u>798,130.35</u>	<u>4,285,860.82</u>	<u>2,404,862.26</u>	<u>177,857.68</u>	<u>137,836.81</u>	<u>1,565,304.07</u>
.....	341.51	253.60	.....	87.91	.....
.....	1,908,848.25	1,288,946.40	31,793.80	588,108.05	.....
.....	69,522.83	41,889.59	288.33	27,344.91	.....
.....	1,260,702.05	1,260,702.05	.....	.....	.....
.....	41.42	6.35	.....	35.07	.....
.....	49,390.30	33,639.89	417.20	10,850.52	4,482.69
149,868.51	11,359,270.48	10,433,919.46	560,819.61	385,078.04	(20,546.63)
(51,800.00)	2,204,516.59	1,945,442.87	89,233.15	164,683.27	5,157.30
(1,560,144.95)	16,278,360.80	13,150,916.29	1,638.40	130,216.88	2,995,589.23
(130,842.00)	15,971,845.69	13,981,176.63	.....	1,167,320.22	823,348.84
1,760,863.75	25,974,909.44	24,003,882.12	135,606.42	1,826,118.54	9,302.36
(13,708.13)	1,567,846.30	1,104,014.50	199,060.68	24,481.42	240,289.70
33,284.00	503,858.00	437,981.78	17,612.49	33,326.00	14,937.73
<u>187,521.18</u>	<u>77,149,453.66</u>	<u>67,682,771.53</u>	<u>1,036,470.08</u>	<u>4,357,650.83</u>	<u>4,072,561.22</u>
.....	175,000.00	175,000.00	.....	.....	.....
.....	718,246.00	718,246.00	230,375.00	.....	( 230,375.00)
.....	33,596,230.20	33,596,230.20	.....	.....	.....
(87,026.02)	18,744,979.30	17,810,479.41	84,137.71	152,983.56	697,378.62
(5,084.00)	1,692,127.37	1,552,071.28	2,051.16	88,627.99	49,376.94
5,218.00	1,442,386.20	1,313,023.45	30,821.44	82,699.58	15,841.73

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriations	Restricted Revenue
EDUCATION (Cont.)			
N. H. Technical Institute - Concord	\$ 30,429.04	\$ 2,047,929.34	\$ 1,721,795.34
N. H. Vocational Technical College - Berlin	17,302.08	973,196.90	712,137.18
N. H. Vocational Technical College - Laconia. . . .	11,357.78	736,528.49	391,381.51
N. H. Vocational Technical College - Claremont. . .	18,508.12	1,026,711.83	627,257.66
N. H. Vocational Technical College - Nashua	14,228.74	769,497.40	678,088.81
Post Secondary Education Commission	45,508.89	916,799.74	322,721.86
N. H. Commission on the Arts.	23,892.93	.....	.....
Total.	<u>1,407,052.31</u>	<u>52,646,518.41</u>	<u>13,487,564.01</u>
TOTAL GENERAL FUND STATEMENT OF APPROPRIATION OPERATIONS	<u>\$ 9,875,264.18</u>	<u>\$246,812,872.52</u>	<u>\$ 87,382,416.87</u>

EXHIBIT A-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$ 12,442.52	\$ 3,812,596.24	\$ 3,709,987.12	\$ 23,891.58	\$ 57,769.34	\$ 20,948.20
515 10	1,703,151.26	1,606,419.91	4,406.90	73,979.49	18,344.96
3,088.00	1,142,355.78	1,099,156.22	12,305.60	27,026.64	3,867.32
(13,560.10)	1,658,917.51	1,546,736.20	22,175.13	60,564.04	29,442.14
(3,759.00)	1,458,055.95	1,460,912.09	2,379.78	(16,844.80)	11,608.88
.....	1,285,030.49	1,258,842.36	33,401.31	(12,745.83)	5,532.65
.....	23,892.93	1,288.53	.....	.....	22,604.40
(88,165.50)	67,452,969.23	65,848,392.77	445,945.61	514,060.01	644,570.84
<u>\$ 1,256,094.33</u>	<u>\$345,326,647.90</u>	<u>\$314,684,363.76</u>	<u>\$ 4,513,782.74</u>	<u>\$ 10,658,314.29</u>	<u>\$ 15,470,187.11</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GENERAL GOVERNMENT</u>			
Executive Office.	\$ 809,330.34	\$ 825,937.71	\$(16,607.37)
Human Resources	15,469,873.78	17,812,547.75	(2,342,673.97)
Executive Council	59,704.45	54,316.83	5,387.62
N. H. Oceanographic Foundation.	135.21	36,259.71	(36,124.50)
Office of State Planning.	58,315.82	166,060.46	(107,744.64)
Coordinator Federal Funds	186.83	89,949.45	(89,762.62)
Council on Energy	1,678,249.00	2,094,579.37	(416,330.37)
Legislative Accounting.	3,449,378.54	4,048,813.71	(599,435.17)
Legislative Services.	452,238.99	442,083.82	10,155.17
Business Supervisor	2,833,600.19	1,145,129.29	1,688,470.90
Graphic Services.	1,021,077.97	1,347,863.19	(326,785.22)
Division of Accounts.	844,618.30	538,377.59	306,240.71
Purchase and Property	329,812.92	349,403.19	(19,590.27)
American Revolution Committee	2,000.00	686.77	1,313.23
Buildings and Grounds	2,715,988.60	2,720,089.81	(4,101.21)
Business Supervisor - Switchboard	934,535.88	400,152.60	534,383.28
DRED Business Administration.	197.54	6,188.02	(5,990.48)
Centralized Data Processing	4,145,751.99	4,023,762.53	121,989.46
Personnel Department.	459,186.82	504,919.47	(45,732.65)
Office of State Negotiations.	52,939.01	62,872.13	(9,933.12)
N. H. Crime Commission.	142,027.28	.....	142,027.28
Secretary of State.	616,734.55	585,140.99	31,593.56
Division of Records	112,542.22	107,121.46	5,420.76
N. H. State Library	1,329,865.09	1,282,994.02	46,871.07
State Treasurer	37,229,489.22	38,459,201.28	(1,229,712.06)
N. H. Retirement System	7,225,852.70	7,219,688.52	6,164.18
Revenue Administration.	3,839,567.06	3,735,857.62	103,709.44
Board of Taxation	198,608.18	224,930.50	(26,322.32)
Total.	86,011,808.48	88,284,927.79	(2,273,119.31)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION</u>			
Probate Court	\$ 459,837.41	\$ 400,884.89	\$ 58,952.52
Judicial Council.	25,339.83	1,734,766.11	(1,709,426.28)
Superior Court Business Administration.	1,641,725.42	1,515,836.09	125,889.33
Chief Justice	1,128,611.47	991,863.38	136,748.09
Adjutant General's Office	1,422,174.86	1,487,574.96	(65,400.10)
Agriculture Department.	1,254,449.99	1,561,192.96	(306,742.97)
Attorney General's Office	1,857,222.51	2,074,361.09	(217,138.58)
Registration in Medicine.	45,124.51	63,261.25	(18,136.74)
Department of Safety.	16,757,216.05	16,057,078.51	700,137.54
Insurance Department.	984,099.92	976,951.82	7,148.10
Highway Safety Agency	966,965.86	1,014,482.85	(47,516.99)
Labor Department.	645,574.84	591,128.18	54,446.66
Real Estate Commission.	160,985.01	154,592.10	6,392.91
Professional Engineers.	49,699.49	40,223.85	9,475.64
N. H. Youth Development Center.	3,422,664.33	3,837,751.07	(415,086.74)
N. H. State Prison.	5,308,811.37	4,898,558.04	410,253.33
Prison Industries	738,146.33	845,372.10	(107,225.77)
Halfway House	152,738.29	161,305.80	(8,567.51)
Air Resources	652,998.06	713,316.09	(60,318.03)
N. H. Board of Accountancy.	28,357.15	28,200.36	156.79
Parole Board.	223,163.38	226,699.58	(3,536.20)
Board of Cosmetology.	56,040.38	49,276.27	6,764.11
Probation Department.	1,163,918.71	1,899,907.04	(735,988.33)
Civil Air Patrol.	23,818.66	26,579.83	(2,761.17)
Commission on the Status of Women	21,810.00	30,736.79	(8,926.79)
Veterinary Examiners Board.	8,194.28	7,907.41	286.87
Athletic Commission	879.40	605.36	274.04
Architects Board.	16,754.40	15,903.67	850.73
Psychologists Board	2,402.50	1,747.63	654.87
Funeral Directors Board	7,663.68	15,286.90	(7,623.22)

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION (Cont.)</u>			
Dental Board.	\$ 13,181.99	\$ 22,876.37	\$(9,694.38)
Shorthand Court Reporters	116.12	99.95	16.17
Barbers Board . . . . .	.....	5,699.54	(5,699.54)
Podiatry Board.	331.57	235.58	95.99
Chiropractors Board	15,608.22	16,822.97	(1,214.75)
Fire Standards and Training Commission.	105,347.36	.....	105,347.36
Board of Plumbers	40,949.66	45,423.98	(4,474.32)
Board of Land Surveyors	8,410.84	4,928.67	3,482.17
Board of Optometry.	2,203.56	1,317.40	886.16
Professional Foresters.	1,479.34	1,279.16	200.18
Board of Air Installers	1,077.95	1,562.57	(484.62)
Board of Electricians	84,721.88	83,846.98	874.90
Bank Commission	849,994.84	751,616.18	98,378.66
Public Employee Labor Relations Board	70,705.13	60,506.76	10,198.37
Human Rights Commission	91,360.45	77,567.85	13,792.60
N. H. Eminent Domain Division	96,917.95	131,769.16	(34,851.21)
Pharmacy Commission	70,154.69	63,674.41	6,480.28
Public Utilities Commission	1,553,221.25	1,433,996.97	119,224.28
Racing Commission	355,056.76	340,713.13	14,343.63
Greyhound Racing Commission	522,206.69	474,460.93	47,745.76
Police Standards and Training	451,740.65	419,050.36	32,690.29
Civil Defense	637,443.16	356,999.77	280,443.39
Total.	<u>44,199,618.15</u>	<u>45,717,800.67</u>	<u>(1,518,182.52)</u>
<u>RESOURCES PROTECTION AND DEVELOPMENT</u>			
Water Resources Board	1,156,144.10	1,161,104.03	(4,959.93)
DRED Business Administration.	10,570,853.34	10,979,857.76	(409,004.42)
Industrial Development Authority.	72,373.07	64,950.39	7,422.68
Water Pollution Commission.	9,747,898.85	10,150,101.13	(402,202.28)
Fish and Game Commission.	2,791.45	1,546.31	1,245.14
Total.	<u>21,550,060.81</u>	<u>22,357,559.62</u>	<u>(807,498.81)</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

Fiscal Year Ended June 30

	<u>1982</u>	<u>1981</u>	<u>Increase (Decrease)</u>
<u>TRANSPORTATION</u>			
N. H. Port Authority.	\$ 85,845.69	\$ 30,000.00	\$ 55,845.69
Aeronautics Commission.	422,100.40	1,081,166.24	(659,065.84)
N. H. Transportation Authority. . . . .	.....	1,688,243.29	(1,688,243.29)
Public Works.	1,677,991.17	491,036.72	1,186,954.45
Total.	<u>2,185,937.26</u>	<u>3,290,446.25</u>	<u>(1,104,508.99)</u>
<u>HEALTH AND SOCIAL SERVICES</u>			
N. H. Commission on Children and Youth.	253.60	23,400.12	(23,146.52)
N. H. Veterans Home	1,288,946.40	1,203,417.72	85,528.68
Veterans Council.	41,889.59	55,883.93	(13,994.34)
N. H. Housing Commission.	1,260,702.05	5,079,920.09	(3,819,218.04)
Cancer Commission	6.35	173,860.34	(173,853.99)
N. H. Council on Aging.	33,639.89	66,250.67	(32,610.78)
Division of Public Health	10,433,919.46	10,359,589.52	74,329.94
Home for the Elderly.	1,945,442.87	1,672,162.28	273,280.59
Division of Mental Health	13,150,916.29	9,842,208.09	3,308,708.20
Laconia State School.	13,981,176.63	11,813,869.07	2,167,307.56
N. H. Hospital.	24,003,882.12	24,361,731.45	(357,849.33)
Health and Welfare - Business Administration.	1,104,014.50	483,101.58	620,912.92
Alcohol and Drug Abuse.	437,981.78	420,264.27	17,717.51
Total.	<u>67,682,771.53</u>	<u>65,555,659.13</u>	<u>2,127,112.40</u>
<u>DEBT SERVICE.</u>	<u>30,165,902.96</u>	<u>22,168,666.88</u>	<u>7,997,236.08</u>
<u>EDUCATION</u>			
University System	30,864,327.00	28,501,472.40	2,362,854.60
N. H. Network	718,246.00	675,885.58	42,360.42
Education - Business Administration	17,810,479.41	17,591,382.08	219,097.33
N. H. Vocational Technical College - Manchester	1,552,071.28	1,335,405.20	216,666.08
N. H. Vocational Technical College - Portsmouth	1,313,023.45	1,238,011.08	75,012.37

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

EXHIBIT A-8

COMPARATIVE STATEMENT OF EXPENDITURES

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>EDUCATION (Cont.)</u>			
N. H. Technical Institute - Concord	\$ 3,656,762.12	\$ 3,373,894.30	\$ 282,867.82
N. H. Vocational Technical College - Berlin	1,606,419.91	1,505,314.64	101,105.27
N. H. Vocational Technical College - Laconia. . . .	1,099,156.22	1,028,457.21	70,699.01
N. H. Vocational Technical College - Claremont. . .	1,546,736.20	1,513,357.87	33,378.33
N. H. Vocational Technical College - Nashua	1,460,912.09	1,325,708.93	135,203.16
Post Secondary Education Commission	1,258,842.36	1,318,452.46	(59,610.10)
N. H. Commission on the Arts.	1,288.53	327.90	960.63
Total.	<u>62,888,264.57</u>	<u>59,407,669.65</u>	<u>3,480,594.92</u>
TOTAL COMPARATIVE STATEMENT OF EXPENDITURES	<u>\$ 314,684,363.76</u>	<u>\$ 306,782,729.99</u>	<u>\$ 7,901,633.77</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS

COMPARATIVE STATEMENT OF UNRESTRICTED REVENUE TO BUDGET

	Actual Fiscal 1981	Budget Fiscal 1982	Actual Fiscal 1982	Over (Under) Budget
(1) Beer	\$ 5,071,223	\$ 6,000,000	\$ 6,063,669	\$ 63,669
Board and Care	14,357,371	17,075,000	17,308,728	233,728
Business Profits Tax	57,339,717	79,625,000	79,737,252	112,252
Estate and Legacy Taxes.	9,996,975	9,600,000	9,321,227	(278,773)
Insurance.	14,884,318	16,925,000	16,529,912	(395,088)
Intangible Tax	1,402,173	14,750,000	15,070,913	320,913
(1) Liquor	41,217,748	43,800,000	42,386,108	(1,413,892)
Meals and Rooms.	25,033,970	41,600,000	38,538,995	(3,061,005)
Parks Income	2,236,597	4,810,000	3,230,250	(1,579,750)
Other.	19,160,335	21,500,000	19,903,895	(1,596,105)
Greyhound Racing	7,923,244	7,100,000	7,259,519	159,519
Harness Racing	124,176	150,000	117,477	(32,523)
Thoroughbred Racing.	1,428,594	.....	.....	.....
Real Estate Transfer Tax	3,031,327	5,400,000	5,164,165	(235,835)
Telephone.	7,608,376	7,250,000	7,244,130	(5,870)
Tobacco.	26,722,486	26,500,000	26,211,973	(288,027)
Utilities.	1,674,257	700,000	670,971	(29,029)
Sweepstakes Revenue. . . . .	.....	1,100,000	610,234	(489,766)
Savings Bank Tax . . . . .	.....	5,200,000	5,235,082	35,082
	<u>\$ 239,212,887</u>	<u>\$ 309,085,000</u>	<u>\$ 300,604,500</u>	<u>\$ (8,480,500)</u>

Notes: (1) The Liquor and Beer Revenues are included for legal compliance and budgetary comparison. However, these activities are reported separately in the Enterprise Fund per Generally Accepted Accounting Principles.

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET - BUDGETARY BASIS
ALL SPECIAL REVENUE FUNDS
June 30, 1982

EXHIBIT I

	HIGHWAY FUND	FISH & GAME FUND	SPECIAL FUND	Total	
				June 30, 1982	June 30, 1981
<u>ASSETS</u>					
Cash and Temporary Investments	\$ 15,758,054	\$ 364,658	\$ (5,250,950)	\$ 10,871,762	\$ 14,427,165
Cash Other	-	-	16,244	16,244	-
Revolving Funds	50,000	1,000	-	51,000	46,000
Accounts Receivable	8,803,718	411,131	12,909,153	22,124,002	18,456,901
Federal Funds Obligated Not Currently Reimbursable	44,601,151	-	-	44,601,151	36,631,987
Taxes Receivable	7,380,951	-	-	7,380,951	6,511,385
Bonds Authorized and Unissued	47,591,493	-	-	47,591,493	39,300,473
Inventories	617,956	-	-	617,956	589,336
Total Assets	<u>\$ 124,803,323</u>	<u>\$ 776,789</u>	<u>\$ 7,674,447</u>	<u>\$ 133,254,559</u>	<u>\$ 115,963,247</u>
<u>LIABILITIES AND FUND EQUITY</u>					
LIABILITIES:					
Accounts Payable	\$ 2,320,447	\$ 72,084	\$ 2,734,061	\$ 5,126,592	\$ 4,454,331
Taxes Due Towns	2,418,059	-	-	2,418,059	-
Prepaid Revenues	251,244	30,935	-	282,179	114,837
Total Liabilities	<u>4,989,750</u>	<u>103,019</u>	<u>2,734,061</u>	<u>7,826,830</u>	<u>4,569,168</u>
FUND EQUITY:					
Fund Balance:	64,343,314	87,352	5,312,324	69,742,990	57,454,430
Reserve for Encumbrances	45,663,924	140,016	(371,938)	45,432,002	46,149,949
Unexpended Balance of Appropriation	9,806,335	446,402	-	10,252,737	7,789,700
Unappropriated Surplus	119,813,573	673,770	4,940,386	125,427,729	111,394,079
Total Fund Equity	<u>\$ 124,803,323</u>	<u>\$ 776,789</u>	<u>\$ 7,674,447</u>	<u>\$ 133,254,559</u>	<u>\$ 115,963,247</u>
Total Liabilities and Fund Equity					

STATE OF NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1982

EXHIBIT II

	HIGHWAY FUND	FISH & GAME FUND	SPECIAL FUND	TOTAL FOR THE YEAR ENDED	
				June 30, 1982	June 30, 1981
REVENUES:					
Special Taxes	\$ -	\$ -	\$ 38,547	\$ 38,547	\$ 28,495
Business License Taxes	58,791,318	-	-	58,791,318	47,422,727
Non-Business License Taxes	22,629,488	2,939,361	21,038	25,589,887	25,278,802
Fees	8,251,110	14,875	121,649	8,387,634	2,669,995
Fines, Penalties & Interest	166,644	26,049	232,242	424,935	229,056
Grants from Federal Government	49,191,646	1,057,991	134,098,193	184,347,830	185,553,728
Grants from Private & Local Sources	4,308,589	9,935	16,887,181	21,205,705	19,120,199
Rents & Leases	20,152	-	-	20,152	1,126
Interest, Premiums & Discounts	529,445	111	189,391	718,947	463,216
Sale of Commodities	32,280	14,976	47,667	94,923	84,813
Sale of Services	1,035,295	42,522	222,026	1,299,843	1,309,896
Assessments	-	-	14,949,133	14,949,133	13,335,384
Grants from Other Agencies	67,813	305,316	1,318,013	1,691,142	2,084,039
Miscellaneous	322,965	473,656	770,880	1,567,501	694,356
Total Revenue	<u>145,346,745</u>	<u>4,884,792</u>	<u>168,895,960</u>	<u>319,127,497</u>	<u>298,275,732</u>
OTHER FINANCING SOURCES:					
Transfers	908,944	40,627	65,522,904	66,472,475	59,341,894
Bonds Authorized and Unissued	7,500,000	-	-	7,500,000	17,208,230
Miscellaneous	824,887	-	-	824,887	-
Total Revenues and Other Sources	<u>154,580,576</u>	<u>4,925,419</u>	<u>234,418,864</u>	<u>393,924,859</u>	<u>374,825,856</u>
EXPENDITURES:					
General Government	-	-	8,836,561	8,836,561	15,142,574
Administration of Justice and Public Protection	210,570	-	43,786	254,356	34,519
Resource Protection & Development	-	4,564,624	2,115,400	6,680,024	5,769,338
Transportation	81,456,160	-	5,678,861	87,135,021	81,287,143
Health & Social Services	-	-	165,803,472	165,803,472	154,558,058
Education	-	-	36,097,440	36,097,440	39,343,472
Debt Service	6,378,433	-	7,354,667	13,733,100	13,430,283
Capital Outlays	48,244,866	146,240	1,199,724	49,590,830	55,964,059
Total Expenditures	<u>136,290,029</u>	<u>4,710,864</u>	<u>227,129,911</u>	<u>368,130,804</u>	<u>365,529,446</u>
OTHER USES:					
Transfers	1,035,643	-	10,724,762	11,760,405	2,885,286
Total Expenditures and Other Uses	<u>137,325,672</u>	<u>4,710,864</u>	<u>237,854,673</u>	<u>379,891,209</u>	<u>368,414,732</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>17,254,904</u>	<u>214,555</u>	<u>(3,435,809)</u>	<u>14,033,650</u>	<u>6,411,124</u>
Fund Balance, July 1	<u>102,558,669</u>	<u>459,215</u>	<u>8,376,195</u>	<u>111,394,079</u>	<u>104,982,955</u>
Fund Balance, June 30	<u>\$ 119,813,573</u>	<u>\$ 673,770</u>	<u>\$ 4,940,386</u>	<u>\$ 125,427,729</u>	<u>\$ 111,394,079</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1982

EXHIBIT B-1

<u>ASSETS</u>	<u>June 30, 1982</u>	<u>June 30, 1981</u>
Cash and Temporary Investments	\$ 15,758,054	\$ 12,026,608
Revolving Fund	50,000	45,000
Accounts Receivable	8,803,718	9,675,890
Federal Funds Obligated Not Currently Reimbursable	44,601,151	36,631,987
Taxes Receivable	7,380,951	6,511,385
Bonds Authorized and Unissued	47,591,493	39,300,473
Inventories	617,956	589,336
Total Assets	<u>\$ 124,803,323</u>	<u>\$ 104,780,679</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Accounts Payable	\$ 2,320,447	\$ 2,107,173
Prepaid Revenue	251,244	114,837
Taxes Due Towns	2,418,059	-
Total Liabilities	<u>4,989,750</u>	<u>2,222,010</u>
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	64,343,314	49,547,386
Unexpended Balance of Appropriations	45,663,924	45,558,008
Unappropriated Surplus	9,806,335	7,453,275
Total Fund Equity	<u>119,813,573</u>	<u>102,558,669</u>
Total Liabilities and Fund Equity	<u>\$ 124,803,323</u>	<u>\$ 104,780,679</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Fiscal Year Ended June 30	
	1982	1981
REVENUES:		
Business License Taxes	\$ 58,791,318	\$ 47,422,727
Non-Business License Taxes	22,629,488	22,674,967
Fees	8,251,110	2,655,669
Fines, Penalties & Interest	166,644	116,593
Grants from Federal Government	49,191,646	48,855,344
Grants from Private & Local Sources	4,308,589	4,788,292
Rents & Leases	20,152	1,126
Interest, Premiums & Discounts	529,445	276,258
Sale of Commodities	32,280	44,580
Sale of Services	1,035,295	1,018,164
Grants from Other Agencies	67,813	184,694
Miscellaneous	322,965	256,143
Total Revenues	145,346,745	128,294,557
OTHER FINANCING SOURCES:		
Transfer from General Fund	908,944	1,115,856
Bonds Authorized and Unissued	7,500,000	17,208,230
Miscellaneous	824,887	.....
Total Revenue and Other Sources	154,580,576	146,618,643
EXPENDITURES:		
Administration of Justice & Public Protection	210,570	.....
Transportation	81,456,160	76,239,089
Debt Service	6,378,433	6,057,040
Capital Outlays	48,244,866	54,415,000
Total Expenditures	136,290,029	136,711,129
OTHER USES:		
Transfer to General	998,932	236,323
Transfer to Fish & Game	36,711	34,774
Transfer to Capital	.....	37,327
Miscellaneous	.....	567,485
Total Expenditures and Other Uses	137,325,672	137,587,038
Excess of Revenues and Other Sources Over Expenditures and Other Uses	17,254,904	9,031,605
FUND BALANCE - July 1	102,558,669	93,527,064
FUND BALANCE - June 30	<u>\$ 119,813,573</u>	<u>\$ 102,558,669</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-3

STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>PERSONNEL SERVICES</u>			
Permanent Employees	\$ 21,557,875	\$ 19,841,563	\$ 1,716,312
Temporary Employees	973,722	2,198,879	(1,225,157)
Professional Fees & Per Diem.	5,494,776	3,025,108	2,469,668
Overtime.	2,808,104	2,505,818	302,286
Other Personnel Services. . . . .	.....	225	(225)
Longevity Payments - Permanent.	371,600	362,200	9,400
Longevity Payments - Temporary.	(4,200)	5,600	(9,800)
Total Personnel Services	<u>31,201,877</u>	<u>27,939,393</u>	<u>3,262,484</u>
<u>SUPPLIES AND MATERIALS</u>			
Supplies (Consumable)	1,351,015	1,273,589	77,426
Publications.	8,671	7,043	1,628
Drugs & Medicine.	15,928	7,971	7,957
Materials Manufacturing . . . . .	.....	119,290	(119,290)
Fuel (Non-Vehicular).	330,062	313,551	16,511
Highway Materials	10,564,701	7,924,595	2,640,106
Total Supplies and Materials	<u>12,270,377</u>	<u>9,646,039</u>	<u>2,624,338</u>
<u>SUBSISTENCE & SUPPORT OF PERSONS</u>			
Clothing.	1,903	2,728	(825)
Total Subsistence & Support of Persons	<u>1,903</u>	<u>2,728</u>	<u>(825)</u>
<u>COMMUNICATIONS SERVICE</u>			
Telephone and Telegraph	205,838	182,144	23,694
Postage	45,951	46,764	(813)
Total Communications Service	<u>251,789</u>	<u>228,908</u>	<u>22,881</u>

EXHIBIT B-3

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>TRAVEL EXPENSE</u>			
<u>In-State Travel</u>			
Per Diem in Lieu of Expenses	\$ 48,293	\$ 9,882	\$ 38,411
Meals.	24,667	16,986	7,681
Hotel.	19,410	16,387	3,023
Mileage, Privately Owned	352,997	312,287	40,710
Operation State Cars	580,810	468,013	112,797
Miscellaneous.	5	27	(22)
<u>Out-of-State Travel</u>			
Common Carriers.	4,317	3,378	939
Meals.	897	1,008	(111)
Hotel.	2,654	4,365	(1,711)
Mileage, Private Cars. . . . .	.....	56	(56)
Operation State Cars . . . . .	.....	20	(20)
Miscellaneous.	1,009	1,821	(812)
Total Travel Expense.	<u>1,035,059</u>	<u>834,230</u>	<u>200,829</u>
<u>TRANSPORTATION.</u>	<u>15,906</u>	<u>19,350</u>	<u>(3,444)</u>
<u>PRINTING & BINDING</u>			
Printing & Binding.	227	1,878	(1,651)
Duplicating Supplies.	29,709	76,737	(47,028)
Total Printing & Binding	<u>29,936</u>	<u>78,615</u>	<u>(48,679)</u>
<u>ADVERTISING</u>	<u>32,701</u>	<u>35,430</u>	<u>(2,729)</u>
<u>HEAT, LIGHT & POWER</u>	<u>811,815</u>	<u>767,784</u>	<u>44,031</u>
<u>RENTS & RENTALS</u>	<u>7,990,267</u>	<u>6,293,138</u>	<u>1,697,129</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-3

STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>REPAIRS AND ALTERATIONS</u>			
Contract Repairs - Equipment.	\$ 140,911	\$ 178,996	\$(38,085)
Repairs (Buildings & Grounds)	80,434	73,449	6,985
Other Repairs	60,028	46,395	13,633
Maintenance Supplies - Equipment.	187,923	196,948	(9,025)
Maintenance Supplies - Buildings & Grounds.	132,116	371,202	(239,086)
Total Repairs & Alterations.	601,412	866,990	(265,578)
<u>MOTOR VEHICLE UPKEEP.</u>	3,424,251	3,194,399	229,852
<u>MISCELLANEOUS</u>			
Insurance and Bond Premiums	123,540	131,867	(8,327)
Membership Fees	15,301	34,214	(18,913)
Miscellaneous	(2,444,892)	2,577,912	(5,022,804)
Total Miscellaneous.	(2,306,051)	2,743,993	(5,050,044)
<u>GRANTS AND SUBSIDIES</u>			
Pension/Accident Payment.	210,288	183,911	26,377
Interagency Grants.	15,735,007	11,481,615	4,253,392
FICA.	1,675,593	1,303,550	372,043
Blue Cross.	1,733,611	1,314,121	419,490
United Life	14,141	14,900	(759)
Group I Retirement Permanent.	702,033	.....	702,033
New Employees Retirement. . . . .	.....	740,497	(740,497)
FICA - Temporary.	156,689	163,220	(6,531)
Dental Benefits	213,429	.....	213,429
Blue Cross - Temporary.	(56)	.....	( 56)
New Retirement - Temporary. . . . .	.....	9,475	(9,475)
Refunds	1,966	691	1,275
Group I Retirement Temporary.	31,372	.....	31,372

EXHIBIT B-3

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GRANTS AND SUBSIDIES (Cont.)</u>			
Refund of Taxes	\$ 15,571	\$ 9,736	\$ 5,835
Grants.	5,815,844	8,366,376	(2,550,532)
Total Grants & Subsidies	<u>26,305,488</u>	<u>23,588,092</u>	<u>2,717,396</u>
<u>DEBT SERVICE</u>			
Debt Payment.	90,000	.....	90,000
Bond Principal Payments	4,400,000	.....	4,400,000
Bond Interest Payments.	1,879,250	.....	1,879,250
Principal . . . . .	.....	5,205,000	(5,205,000)
Interest.	9,183	852,040	(842,857)
Total Debt Service	<u>6,378,433</u>	<u>6,057,040</u>	<u>321,393</u>
<u>CAPITAL OUTLAYS</u>			
Motor Vehicles.	6,992	839,167	(832,175)
Office Equipment & Furnishings.	5,020	4,855	165
Educational Equipment	2,838	5,915	(3,077)
Construction Repair - Equipment	67,165	115,395	(48,230)
Engineering Instruction & Equipment	4,515	26,411	(21,896)
Land and Interest in Land	3,560,881	2,212,161	1,348,720
Highway Contract Payment.	42,918,058	49,196,347	(6,278,289)
Miscellaneous Equipment	1,074	85,621	(84,547)
Replacement - Motor Vehicles.	1,622,916	1,819,308	(196,392)
Replacement - Office Equipment.	3,160	2,795	365
Replacement - Other Equipment	7,731	599	7,132
Replacement - Repair Equipment.	30,944	88,389	(57,445)
Replacement - Engineering Equipment	1,670	3,632	(1,962)
Replacement - Miscellaneous Equipment	11,902	14,405	(2,503)
Total Capital Outlays.	<u>48,244,866</u>	<u>54,415,000</u>	<u>(6,170,134)</u>
TOTAL EXPENDITURES BY OBJECT.	<u>\$ 136,290,029</u>	<u>\$ 136,711,129</u>	<u>\$(421,100)</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-4

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1982

Unappropriated Surplus - June 30, 1981

\$ 7,453,274.91

Adjustments

Credits to Surplus:

Bonds Authorized

\$ 8,291,020.12

Inventory Adjustment

28,620.56

\$ 8,319,640.68

Charges to Surplus:

Transfers:

Unemployment Compensation

2,892.25

Safety Department

886,252.60

Superior Court

17,299.99

Marine Gas Tax

73,422.44

Workmans Compensation

63,270.83

Public Works & Highways

4,087,368.00

Prior Year Refund

9,253.35

Eminent Domain

17,255.72

5,157,015.18

3,162,625.50

10,615,900.41

Budget Summary

Unrestricted Revenue - FY 1982

91,461,361.82

Appropriations Net of Estimated Revenue

102,071,049.20

Less: Lapses

9,800,122.28

92,270,926.92

(809,565.10)

Unappropriated Surplus - June 30, 1982

\$ 9,806,335.31

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>BUSINESS LICENSE TAXES</u>			
Gasoline Road Toll.	\$ 57,106,711.76	\$ 46,235,398.06	\$ 10,871,313.70
Other Road Toll	1,684,606.34	1,187,329.43	497,276.91
Total.	<u>58,791,318.10</u>	<u>47,422,727.49</u>	<u>11,368,590.61</u>
<u>NON-BUSINESS LICENSE TAXES</u>			
Motor Vehicle Registrations	20,574,225.80	20,555,907.11	18,318.69
Motor Vehicle Operators	2,040,595.50	2,122,458.50	(81,863.00)
Over & Short Account - Motor Vehicles	2,874.75	(4,410.78)	7,285.53
Tellers Over/Short.	(977.35)	16.95	(994.30)
Motor Vehicle - NCR Overslips	12,769.68	994.73	11,774.95
Total.	<u>22,629,488.38</u>	<u>22,674,966.51</u>	<u>(45,478.13)</u>
<u>FEES</u>			
Non-driver Identification Card.	4,439.00	4,104.50	334.50
Reflectorized Plates Fee.	316,979.10	.....	316,979.10
Inspection Station Fees	32,250.00	32,070.00	180.00
Motor Vehicle Miscellaneous Fees.	1,583,957.19	1,852,325.96	(268,368.77)
Certificate of Title.	464,525.50	557,355.50	(92,830.00)
Inspection Stickers	202,482.90	205,332.55	(2,849.65)
Junkyard Licenses	4,340.00	4,480.00	(140.00)
Registration Add-on	2,802,266.87	.....	2,802,266.87
Original License Add-on	303,811.90	.....	303,811.90
Renewal License Add-on.	764,450.40	.....	764,450.40
Registration-Certified Copy Add-on.	16,515.10	.....	16,515.10
Original Title Add-on	414,220.45	.....	414,220.45
Duplicate Title Add-on.	6,575.45	.....	6,575.45
Inspection Stickers	465,027.50	.....	465,027.50
License Restoration	18,578.00	.....	18,578.00
Road Toll - Other Add-on.	850,691.10	.....	850,691.10
Total.	<u>8,251,110.46</u>	<u>2,655,668.51</u>	<u>5,595,441.95</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GRANTS FROM LOCAL GOVERNMENT</u>			
Federal Aid Urban D City of Manchester.	\$ 816,466.44	\$ 581,519.80	\$ 234,946.64
Bridge Replacement.	52,282.97	217,673.82	(165,390.85)
Urban System. . . . .	.....	( 97,922.12)	97,922.12
State Aid Reconstruction.	84,857.74	69,536.00	15,321.74
State Aid Construction.	8,500.00	157,500.00	(149,000.00)
State Aid Bridge Construction	109,394.55	.....	109,394.55
Town Road Bridge.	212,840.91	32,247.53	180,593.38
Aid Urban "D" City.	566,399.05	1,071,109.54	(504,710.49)
Economic Growth Center.	30,606.34	53,697.88	(23,091.54)
Federal Aid Urban C Fund. . . . .	.....	5,702.48	(5,702.48)
Betterment. . . . .	.....	7,000.00	(7,000.00)
Safer Road Demo	20,966.78	77,321.95	(56,355.17)
Off System Railroad . . . . .	.....	14,110.83	(14,110.83)
Railroad Grade Crossing	34,334.12	21,598.64	12,735.48
Federal Aid-Primary	50,375.00	.....	50,375.00
Piscataqua Bridge	45,466.55	29,038.54	16,428.01
Turnpike Bridge Maintenance Crew - Central.	76,209.64	77,478.18	(1,268.54)
Income Added to Appropriation	1,970,737.45	2,171,316.81	(200,579.36)
State Funds Town Road Aid	114,837.06	204,666.57	(89,829.51)
Turnpike Bridge Maintenance Crew - Spaulding.	76,209.64	77,478.18	(1,268.54)
Turnpike Bridge Maintenance Crew - B-S.	38,104.82	17,217.37	20,887.45
Total.	<u>4,378,589.06</u>	<u>4,788,292.00</u>	<u>(479,702.94)</u>
<u>RENTS AND LEASES.</u>	<u>20,152.35</u>	<u>1,126.00</u>	<u>19,026.35</u>
<u>INTEREST, PREMIUM AND DISCOUNT</u>			
Premium - Temporary Loans . . . . .	.....	48.61	(48.61)
Accrued Interest. . . . .	.....	61,945.00	(61,945.00)
Interest - Surplus Funds in Treasury.	529,444.68	214,263.89	315,180.79
Total.	<u>529,444.68</u>	<u>276,257.50</u>	<u>253,187.18</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>FINES AND PENALTIES</u>			
Road Toll Fines	\$ 166,643.89	\$ 116,593.28	\$ 50,050.61
<u>GRANTS FROM FEDERAL GOVERNMENT</u>			
Off System Railroad Crossing.	(28,749.78)	303,537.02	(332,286.80)
FHWA Supportive Services.	62,064.05	50,269.26	11,794.79
Promote Bicycle Safety.	16,404.87	10,143.95	6,260.92
Trans Quarter Highway	379,045.98	361,007.80	18,038.18
Trans Off System Railroad Crossing. . . . .	.....	9,025.81	(9,025.81)
Interstate Resurfacing.	435,892.95	163,957.57	271,935.38
Federal Air Interstate - HPR.	20,272,330.10	17,760,081.43	2,512,248.67
Outdoor Advertising Bonus	(356.00)	28,214.26	(28,570.26)
Interstate - RRR.	90,955.85	.....	90,955.85
Federal Aid Urban "C"	16,601,218.60	15,855,252.60	745,966.00
Federal Aid Urban "C" State	5,891,254.76	10,118,173.63	(4,226,918.87)
Federal Land Funds.	(223,884.00)	1,632,908.31	(1,856,792.31)
Forest Highways	94,552.95	147,026.15	(52,473.20)
Highway Beautification.	2,621.60	7,544.18	(4,922.58)
Outdoor Advertising	6,800.48	2,137.16	4,663.32
Junkyards . . . . .	.....	6,761.61	(6,761.61)
Off Highway System. . . . .	.....	5,227.40	(5,227.40)
Federal Primary Project . . . . .	.....	203,148.51	(203,148.51)
Bicycle Grant - Laconia	6,499.29	.....	6,499.29
Alternate Route - Franconia	122,254.99	.....	122,254.99
Federal Aid Priority Primary.	232,435.39	2,144,472.66	(1,912,037.27)
Mine Safety & Health Administration	5,522.48	46,525.42	(41,002.94)
Federal Aid Access Control.	1,848,709.17	.....	1,848,709.17
Candia-Raymond Project.	3,362,283.93	.....	3,362,283.93
Mass Transit Network - Town of Newport.	13,788.49	(71.18)	13,859.67
Total.	49,191,646.15	48,855,343.55	336,302.60

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

EXHIBIT B-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>SALE OF COMMODITIES</u>			
Plans, Maps and Signs	\$ 32,280.33	\$ 44,579.94	\$(12,299.61)
<u>SALE OF SERVICES</u>			
Highway Garage.	428,157.16	412,066.30	16,090.86
Highway Garage - Other Income	207,482.16	209,549.39	(2,067.23)
Sale of Service	399,655.65	396,548.79	3,106.86
Total.	<u>1,035,294.97</u>	<u>1,018,164.48</u>	<u>17,130.49</u>
<u>MISCELLANEOUS</u>			
Sale of Land, Building and Equipment.	218,627.00	146,936.57	71,690.43
Radio Repair Income	38,542.38	52,087.33	(13,544.95)
Judgements & Recoveries . . . . .	.....	1,177.82	(1,177.82)
Miscellaneous Sales	36,405.20	27,259.89	9,145.31
Reimbursement to Highway Expense.	29,389.18	28,682.43	706.75
Total.	<u>322,963.76</u>	<u>256,144.04</u>	<u>66,819.72</u>
<u>INTERAGENCY TRANSFERS</u>			
Speed Zone Monitoring	2,056.54	7,084.54	(5,028.00)
Transfer from Highway Safety.	51,791.74	177,608.98	(125,817.24)
Skid Testing.	19,808.15	.....	19,808.15
Transfer from Highway Safety.	42,628.81	.....	42,628.81
Highway Transfer Manifest	(48,472.66)	.....	( 48,472.66)
Total.	<u>67,812.58</u>	<u>184,693.52</u>	<u>(116,880.94)</u>
TOTAL HIGHWAY FUND STATEMENT OF REVENUE BY SOURCE .	<u>\$ 145,346,744.71</u>	<u>\$ 128,294,556.82</u>	<u>\$ 17,052,187.89</u>

EXHIBIT B-6

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

HIGHWAY FUND EXPENDITURES

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>DEPARTMENT OF SAFETY</u>	\$ 210,569.62	\$ 9,705.41	\$ 200,864.21
<u>TRANSPORTATION</u>			
Public Works and Highways	129,701,026.43	130,654,088.51	(953,062.08)
<u>DEBT SERVICE</u>			
Interest and Cost of Bonds Issued	<u>6,378,432.50</u>	<u>6,057,040.00</u>	<u>321,392.50</u>
 TOTAL HIGHWAY FUND EXPENDITURES	 <u>\$ 136,290,028.55</u>	 <u>\$ 136,720,833.92</u>	 <u>\$ (430,805.37)</u>

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriation	Restricted Revenue
<u>SAFETY</u>			
Reflectorized Plates Inventory.	\$.....	\$.....	\$ 316,979.10
Refund Prior Year Unrestricted Revenue. . . . .	.....	.....	.....
Capital Budget Chp. 435 RS 1979 . . . . .	.....	528,000.00	.....
Total Safety . . . . .	.....	528,000.00	316,979.10
<u>PUBLIC WORKS AND HIGHWAYS</u>			
Debt Service. . . . .	.....	6,279,250.00	.....
Administration.	29,518.04	2,151,426.46	48,531.00
Engineering	99,775.41	9,917,972.62	.....
Materials and Research.	3,091.85	1,181,793.80	.....
Mechanical Division	644,647.62	5,011,995.54	(48,472.66)
Public Works & Highways Planning and Economics. . .	2,353.84	977,457.14	.....
Road Maintenance.	1,328,260.53	32,906,302.49	33,773.21
Bridge Maintenance.	158,929.65	2,811,517.77	16,901.26
Traffic Division - Marking.	186,802.07	2,470,722.91	158,912.49
Claims.	12,739.95	246,962.47	.....
Turnpike Bridge Maintenance Crew.	3,269.30	.....	190,524.10
Piscataqua Bridge Maintenance	1,600.00	77,392.25	45,466.55
Maintenance to Class 5 Highways . . . . .	.....	400,000.00	.....
Accident and Compensation . . . . .	.....	262,648.75	.....
Special Retirement. . . . .	.....	464,314.00	.....
Transfers to Other Agencies . . . . .	.....	14,099,144.00	.....
Highway Accident Evaluation	13,781.68	.....	51,791.74
Skid Testing. . . . .	.....	.....	19,808.15
Municipal Traffic Engineer. . . . .	.....	.....	42,628.81
State Share - Benefits. . . . .	.....	.....	.....
Land & Buildings Account.	16,626.46	441,211.00	.....
Federal Aid Interstate.	14,714,526.97	.....	20,169,820.39
Interstate - RRR.	(149,140.15)	189,513.00	90,955.85
Primary	(37,273.76)	.....	( 47,834.07)
Secondary	374.17	.....	( 373.64)

EXHIBIT B-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 316,979.10	\$ 195,045.40	\$ 125,430.00	\$(94,450.34)	\$ 90,934.04
15,524.22	15,524.22	15,524.22	.....	.....	.....
.....	528,000.00	.....	.....	28,707.88	499,292.12
15,524.22	860,503.32	210,569.62	125,430.00	(65,742.46)	590,246.16
.....	6,279,250.00	6,279,250.00	.....	.....	.....
56,361.00	2,285,836.50	1,942,359.02	48,305.03	293,172.45	.....
(211,658.00)	9,806,090.03	8,337,852.88	98,983.34	1,369,253.81	.....
4,549.00	1,189,434.65	1,018,055.00	3,532.55	167,847.10	.....
(565,184.84)	5,042,985.66	3,682,934.17	467,910.18	892,141.31	.....
(18,691.00)	961,119.98	779,033.10	2,252.77	179,834.11	.....
306,005.00	34,574,341.23	33,026,925.04	74,382.15	1,473,034.04	.....
(30,616.00)	2,956,732.68	2,392,868.29	160,635.95	403,228.44	.....
78,570.00	2,895,007.47	2,365,327.63	242,696.76	286,983.08	.....
14,127.46	273,829.88	204,793.88	63,594.31	5,441.69	.....
.....	193,793.40	193,343.40	450.00	.....	.....
26,465.00	150,923.80	117,830.28	.....	33,093.52	.....
.....	400,000.00	400,000.00	.....	.....	.....
.....	262,648.75	260,960.61	.....	1,688.14	.....
95,000.00	559,314.00	524,648.82	.....	34,665.18	.....
1,700,941.50	15,800,085.50	14,682,223.10	.....	1,117,862.40	.....
23,387.54	88,960.96	106,991.80	716.75	.....	( 18,747.59)
.....	19,808.15	4,640.65	.....	.....	15,167.50
.....	42,628.81	26,805.51	.....	.....	15,823.30
.....	.....	169,051.25	.....	( 169,051.25)	.....
15,168.28	473,005.74	463,267.81	6,651.00	3,086.93	.....
.....	34,884,347.36	14,835,499.24	19,752,212.39	.....	296,635.73
.....	131,328.70	437,613.03	101,062.06	.....	( 407,346.39)
.....	(85,107.83)	(528.92)	.....	.....	( 84,578.91)
.....	.53	.....	.....	.....	.53

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

PUBLIC WORKS AND HIGHWAYS (Cont.)

	Balance June 30, 1981	Appropriation	Restricted Revenue
Urban	\$ 1,911.97	\$.....	\$.....
Requested Maintenance and Repair.	(216,456.82)	.....	1,243,905.31
Off Highway System.	(63,734.32)	.....	.....
State Funds Trunk Line Reconstruction . . . . .	.....	.....	.....
State Funds State Aid Reconstruction.	678,942.32	150,000.00	119,426.70
State Funds State Aid Construction.	845,934.26	150,000.00	8,500.00
State Funds Town Road Aid	2,352,246.79	1,900,000.00	548,982.28
Betterment.	196,476.11	1,500,000.00	.....
State Funds State Aid Bridge Construction	1,097,709.00	350,000.00	109,394.55
State Funds Town Road Bridge.	2,526,473.01	800,000.00	212,840.91
State Funds - Federal Land Fund	1,539,961.33	50,000.00	(223,884.00)
Forest Highways	199,624.72	.....	94,552.95
Highway Beautification 1965	30,209.41	.....	2,621.60
Legislative Special Outdoor Advertising	280,873.81	.....	6,800.48
Legislative Special Junkyards	39,371.70	.....	.....
State Funds State Subsidy	498.76	5,080,841.00	.....
Salary Adjustment . . . . .	.....	.....	.....
Benefit Adjustment Fund . . . . .	.....	.....	.....
Federal Aid Primary	9,431,473.71	1,190,577.00	8,452,458.27
Alternate Route Franconia	4,706,400.00	.....	122,254.99
Primary - RRR . . . . .	.....	396,860.00	.....
Federal Aid Access Control Demo	(61,220.00)	.....	1,848,709.17
Federal Aid Secondary	3,567,731.74	416,624.00	447,474.58
Secondary - RRR . . . . .	.....	138,867.00	.....
Federal Aid Urban	315,024.42	.....	( 11,379.15)
Federal Aid Priority.	3,049,598.15	.....	6,612,047.07
Candia Raymond Project.	11,125,000.00	.....	3,362,283.93
Federal Aid Urban D Funds	11,281,051.48	273,532.00	3,079,845.63
Metropolitan Transit Agency	(50,812.78)	39,997.00	145,988.37
HPR Federal Revenue	(121,482.92)	.....	586,610.37

EXHIBIT B-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 1,911.97	\$ 1,786.97	\$.....	\$.....	\$ 125.00
.....	1,027,448.49	1,183,471.11	.....	85,235.28	(241,257.90)
.....	(63,734.32)	.....	.....	.....	( 63,734.32)
.....	.....	.....	.....	( 28,003.02)	28,003.02
.....	948,369.02	106,324.18	116,918.88	16,512.79	708,613.17
.....	1,004,434.26	419,261.88	394,906.51	.....	190,265.87
.....	4,801,229.07	2,123,121.98	.....	945.55	2,677,161.54
1,000,000.00	2,696,476.11	133,940.40	2,307,555.15	.....	254,980.56
.....	1,557,103.55	104,057.17	118,896.13	195.32	1,333,954.93
.....	3,539,313.92	277,342.61	155,470.64	56,304.27	3,050,196.40
.....	1,366,077.33	939,420.38	123,422.38	41,759.54	261,475.03
.....	294,177.67	111,693.38	46,171.80	.....	136,312.49
.....	32,831.01	877.61	12,714.47	.....	19,238.93
.....	287,674.29	15,683.92	185,985.31	.....	86,005.06
.....	39,371.70	.....	12,807.83	.....	26,563.87
.....	5,081,339.76	5,282,200.15	.....	( 201,629.95)	769.56
2,197,413.00	2,197,413.00	.....	.....	2,197,413.00	.....
351,587.00	351,587.00	.....	.....	351,587.00	.....
.....	19,074,508.98	6,837,523.32	11,624,652.38	.....	612,333.28
.....	4,828,654.99	62,825.69	29,629.65	.....	4,736,199.65
.....	396,860.00	.....	.....	.....	396,860.00
.....	1,787,489.17	146,377.51	1,441,989.12	.....	199,122.54
.....	4,431,830.32	2,387,392.90	1,019,487.19	.....	1,024,950.23
.....	138,867.00	.....	.....	.....	138,867.00
.....	303,645.27	10,006.10	.....	2,000.00	291,639.17
.....	9,661,645.22	(1,300,566.59)	34,176.42	.....	10,928,035.39
.....	14,487,283.93	6,997,287.26	9,290,937.69	.....	( 1,800,941.02)
.....	14,634,429.11	5,880,765.20	3,585,296.19	293,155.68	4,875,212.04
.....	135,172.59	188,553.96	16,585.89	.....	( 69,967.26)
(23,387.54)	441,739.91	.....	.....	949,873.95	(508,134.04)

STATE OF NEW HAMPSHIRE
HIGHWAY FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriation	Restricted Revenue
<u>PUBLIC WORKS AND HIGHWAYS (Cont.)</u>			
Transitional Quarter Highway.	\$ 678,754.50	\$.....	\$ 379,045.98
Transitional Off System Railroad Crossing	(48,079.57)	.....	.....
Off-System Railroad Crossing.	398,102.74	.....	( 28,749.78)
Highway Inventory . . . . .	.....	.....	.....
Remove Roadside Obstacles	228,387.46	.....	1,029,942.82
Railroad Grade Crossing	589,971.95	.....	716,043.72
Spot Improvement.	1,480,125.57	.....	( 15,168.51)
Safer Off System.	1,160,850.57	135,115.00	300,275.93
Pavement Marking.	(241,538.67)	.....	370,367.39
Bridge Replacement - On System.	8,524,332.49	950,560.00	3,244,368.67
Economic Growth Center.	1,626,969.68	45,579.00	(75,925.34)
Blue Star Highway Improvement	171,691.51	.....	.....
Central New Hampshire Turnpike.	2,650,659.17	.....	.....
Spaulding Turnpike Construction	6,498,557.14	.....	.....
Chapter 542:5 Laws 1981 RS. . . . .	.....	1,500,000.00	.....
Manchester Access Ramp. . . . .	.....	6,000,000.00	.....
FHWA Supportive Service	123.16	.....	62,064.05
Mass Transit Network - Town of Newport.	159.29	.....	13,788.49
Speed Zone Monitoring Program	(405.35)	.....	2,056.54
Bikeway Demonstration Project	210,830.13	.....	16,404.87
Bicycle Program . . . . .	.....	.....	6,499.29
Mine Safety - Health Administration	16,383.18	.....	5,522.48
General Fund Overhead . . . . .	.....	292,395.00	.....
Bonding State Officers. . . . .	.....	750.00	.....
Traffic Division Facility	1,376,830.00	291,728.00	.....
Total Public Works and Highways.	<u>95,105,394.43</u>	<u>101,543,049.20</u>	<u>53,568,403.79</u>
 TOTAL HIGHWAY FUND.	 <u>\$ 95,105,394.43</u>	 <u>\$102,071,049.20</u>	 <u>\$ 53,885,382.89</u>

EXHIBIT B-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1982
\$.....	\$ 1,057,800.48	\$(11,169.91)	\$ 180,421.58	\$.....	\$ 888,548.81
.....	(48,079.57)	.....	10,028.68	.....	( 58,108.25)
.....	369,352.96	208,848.56	162,146.95	.....	( 1,642.55)
.....	.....	( 6,053.38)	.....	6,053.38	.....
.....	1,258,330.28	679,186.87	845,096.43	.....	( 265,953.02)
.....	1,306,015.67	380,375.25	821,884.16	.....	103,756.26
.....	1,464,957.06	1,300.00	517.09	.....	1,463,139.97
.....	1,596,241.50	27,410.32	49,601.41	.....	1,519,229.77
.....	128,828.72	231,993.56	542,843.97	.....	( 646,008.81)
.....	12,719,261.16	6,246,817.54	3,915,257.65	.....	2,557,185.97
.....	1,596,623.34	650,072.33	330,311.29	.....	616,239.72
.....	171,691.51	107,271.41	.....	.....	64,420.10
.....	2,650,659.17	40,656.51	.....	.....	2,610,002.66
.....	6,498,557.14	1,199,407.30	182,858.44	.....	5,116,291.40
.....	1,500,000.00	.....	.....	.....	1,500,000.00
.....	6,000,000.00	1,100,000.00	4,900,000.00	.....	.....
.....	62,187.21	60,436.03	.....	.....	1,751.18
.....	13,947.78	.....	.....	.....	13,947.78
.....	1,651.19	2,142.15	.....	.....	( 490.96)
.....	227,235.00	22,054.05	18,089.82	.....	187,091.13
.....	6,499.29	.....	.....	.....	6,499.29
.....	21,905.66	21,905.66	.....	.....	.....
.....	292,395.00	292,395.00	.....	.....	.....
.....	750.00	569.00	.....	181.00	.....
.....	1,668,558.00	662,748.00	717,837.00	.....	287,973.00
<u>5,020,037.40</u>	<u>255,236,884.82</u>	<u>136,079,458.93</u>	<u>64,217,883.34</u>	<u>9,865,864.74</u>	<u>45,073,677.81</u>
<u>\$ 5,035,561.62</u>	<u>\$256,097,388.14</u>	<u>\$136,290,028.55</u>	<u>\$ 64,343,313.34</u>	<u>\$ 9,800,122.28</u>	<u>\$ 45,663,923.97</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1982

EXHIBIT C-1

<u>ASSETS</u>	<u>June 30, 1982</u>	<u>June 30, 1981</u>
Cash and Temporary Investments	\$ 364,658	\$ 200,788
Revolving Funds	1,000	1,000
Accounts Receivable	<u>411,131</u>	<u>333,155</u>
Total Assets	<u>\$ 776,789</u>	<u>\$ 534,943</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Accounts Payable	\$ 72,084	\$ 75,728
Prepaid Revenues	<u>30,935</u>	<u>-</u>
Total Liabilities	103,019	75,728
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	37,352	84,228
Unexpended Balance of Appropriation	140,016	38,562
Unappropriated Surplus	<u>446,402</u>	<u>336,425</u>
Total Fund Equity	<u>673,770</u>	<u>459,215</u>
Total Liabilities and Fund Equity	<u>\$ 776,789</u>	<u>\$ 534,943</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	<u>Fiscal Year Ended June 30</u>	
	<u>1982</u>	<u>1981</u>
REVENUES:		
Non-Business License Taxes	\$ 2,939,361	\$ 2,562,387
Fees	14,875	14,226
Fines, Penalties & Interest	26,049	23,762
Grants from Federal Government	1,057,991	896,967
Grants from Private and Local Sources	9,935	7,111
Interest, Premiums & Discounts	111	2,769
Sale of Commodities	14,976	15,009
Sale of Services	42,522	43,149
Grants from Other Agencies	305,316	527,547
Miscellaneous	473,656	28,630
Total Revenue	<u>4,884,792</u>	<u>4,121,557</u>
OTHER FINANCING SOURCES:		
Transfer from General Fund	3,916	.....
Transfer from Highway Fund	<u>36,711</u>	<u>34,774</u>
Total Revenues and Other Sources	<u>4,925,419</u>	<u>4,156,331</u>
EXPENDITURES:		
Resource Protection & Development	4,564,624	4,131,470
Capital Outlays	146,240	79,718
Total Expenditures	<u>4,710,864</u>	<u>4,211,188</u>
OTHER USES:		
Transfer to General Fund	.....	<u>9,200</u>
Total Expenditures and Other Uses	<u>4,710,864</u>	<u>4,220,388</u>
Excess of Expenditures and Other Uses Over Revenues and Other Sources	214,555	(64,057)
FUND BALANCE - July 1	<u>459,215</u>	<u>523,272</u>
FUND BALANCE - June 30	<u>\$ 673,770</u>	<u>\$ 459,215</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-3

STATEMENT OF EXPENDITURES BY OBJECT

STATEMENT OF EXPENDITURES BY OBJECT	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>PERSONNEL SERVICES</u>			
Permanent Employees	\$ 2,313,433	\$ 2,253,504	\$ 59,929
Temporary Employees	183,866	212,853	(28,987)
Professional Fees & Per Diem.	2,263	2,681	(418)
Overtime.	33,708	34,862	(1,154)
Longevity Payment - Permanent	39,000	44,600	(5,600)
Total Personnel Services	<u>2,572,270</u>	<u>2,548,500</u>	<u>23,770</u>
<u>SUPPLIES AND MATERIALS</u>			
Supplies (Consumable)	213,227	133,880	79,347
Publications.	10,640	11,831	(1,191)
Drugs & Medicine.	55	185	(130)
Fuel (Non-Vehicular).	52,983	63,825	(10,842)
Total Supplies & Materials	<u>276,905</u>	<u>209,721</u>	<u>67,184</u>
<u>SUBSISTENCE & SUPPORT OF PERSONS</u>			
Food (Human Consumption).	3,532	2,598	934
Clothing.	11,659	21,723	(10,064)
Total Subsistence & Support of Persons	<u>15,191</u>	<u>24,321</u>	<u>(9,130)</u>
<u>COMMUNICATION SERVICE</u>			
Telephone & Telegraph	35,165	35,790	(625)
Postage	24,114	16,255	7,859
Total Communication Service.	<u>59,279</u>	<u>52,045</u>	<u>7,234</u>
<u>TRAVEL EXPENSE</u>			
<u>In-State Travel</u>			
Meals	4,618	1,763	2,855
Hotel	3,862	1,849	2,013
Mileage - Privately Owned	1,606	2,085	(479)
Operation State Cars.	125,766	128,395	(2,629)
Miscellaneous	384	711	(327)
Meals - Taxable	936	442	494

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-3

STATEMENT OF EXPENDITURES BY OBJECT

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>TRAVEL EXPENSE (Cont.)</u>			
<u>Out-of-State Travel</u>			
Common Carriers	\$ 4,664	\$ 3,014	\$ 1,650
Meals	2,813	1,311	1,502
Hotel	4,991	3,306	1,685
Mileage - Private Cars	589	795	(206)
Operation - State Cars	66	.....	66
Miscellaneous	2,939	1,463	1,476
Meals - Taxable . . . . .	.....	30	(30)
Total Travel Expense	<u>153,234</u>	<u>145,164</u>	<u>8,070</u>
<u>TRANSPORTATION</u>	<u>6,616</u>	<u>5,370</u>	<u>1,246</u>
<u>PRINTING & BINDING</u>	<u>49,969</u>	<u>54,819</u>	<u>(4,850)</u>
<u>ADVERTISING</u>	<u>1,637</u>	<u>2,807</u>	<u>(1,170)</u>
<u>HEAT, LIGHT & POWER</u>	<u>72,400</u>	<u>66,616</u>	<u>5,784</u>
<u>RENTS & RENTALS</u>	<u>27,440</u>	<u>24,042</u>	<u>3,398</u>
<u>REPAIRS AND ALTERATIONS</u>			
Contract Repairs - Equipment	38,399	59,155	(20,756)
Repairs (Buildings & Grounds)	2,898	558	2,240
Maintenance - Supplies - Equipment	1,862	2,664	(802)
Maintenance - Supplies - Buildings & Grounds	<u>23,561</u>	<u>13,281</u>	<u>10,280</u>
Total Repairs & Alterations	<u>66,720</u>	<u>75,758</u>	<u>(9,038)</u>
<u>MOTOR VEHICLE UPKEEP</u>	<u>82,334</u>	<u>61,834</u>	<u>20,500</u>
<u>CONTRACT EARNINGS</u>	<u>7,910</u>	<u>.....</u>	<u>7,910</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUN - BUDGETARY BASIS

EXHIBIT C-3

STATEMENT OF EXPENDITURES BY OBJECT

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>MISCELLANEOUS</u>			
Insurance and Bond Premium.	\$ 9,056	\$ 14,213	\$(5,157)
Membership Fees	785	9,834	(9,049)
Miscellaneous	532,981	357,335	175,646
Total Miscellaneous.	542,822	381,382	161,440
<u>GRANTS AND SUBSIDIES</u>			
Grants.	8,316	8,316	
Pension/Accident Payment.	33,242	34,670	(1,428)
FICA.	98,729	94,485	4,244
Blue Cross.	214,449	140,858	73,591
United Life	1,305	1,345	(40)
Group I Retirement - Permanent.	74,071	74,813	(742)
Interagency Grants.	5,627	5,627	
Group II Retirement - Permanent	152,101	81,558	70,543
FICA - Temporary.	9,912	12,446	(2,534)
Blue Cross - Temporary.	7,158	10,078	(2,920)
United Life - Temporary	64	111	(47)
Group I Retirement - Temporary.	3,472	26,487	(23,015)
Group II Retirement - Temporary . . . . .	.....	1,725	(1,725)
Refunds	35	515	(480)
Dental Benefits - Permanent	20,748	20,748	
Dental Benefits - Temporary	667	667	
Total Grants & Subsidies	629,896	479,091	150,805
<u>CAPITAL OUTLAYS</u>			
Motor Vehicles.	34,511	17,094	17,417
Office Equipment & Furnishings.	467	7,436	(6,969)
Construction/Repair Equipment . . . . .	.....	7,938	(7,938)
Miscellaneous Equipment	21,263	47,250	(25,987)
Land and Interest in Land	90,000	90,000	
Total Capital Outlays.	146,241	79,718	66,523
TOTAL FISH AND GAME FUND EXPENDITURES	\$ 4,710,864	\$ 4,211,188	\$ 499,676

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-4

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1982

Unappropriated Surplus - June 30, 1981

\$ 336,425.32

Credits to Surplus:

Marine Gas Tax

\$ 36,711.22

Charges to Surplus:

Prior Year Refunds

35.25

36,675.97

373,101.29

Budget Summary

Unrestricted Revenue

3,182,106.24

Appropriations

\$ 3,396,260.19

Less: Lapses

287,453.95

3,108,806.24

73,300.00

Unappropriated Surplus - June 30, 1982

\$ 446,401.29

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	<u>Fiscal Year Ended June 30</u>		
	<u>1982</u>	<u>1981</u>	<u>Increase (Decrease)</u>
<u>NON-BUSINESS LICENSE TAXES</u>			
Fish and Game Licenses.	\$ 2,902,624.36	\$ 2,536,877.62	\$ 365,746.74
Over and Short.	1,298.50	(2,588.80)	3,887.30
Pheasant Stamps	35,438.00	28,098.00	7,340.00
Total.	<u>2,939,360.86</u>	<u>2,562,386.82</u>	<u>376,974.04</u>
<u>FEES</u>			
Concord Agent Commission.	3,765.00	3,715.50	49.50
Agent Registration Fee.	10,860.00	10,510.00	350.00
OHRV Registrations.	203.00	.....	203.00
OHRV Agent Fees	47.00	.....	47.00
Total.	<u>14,875.00</u>	<u>14,225.50</u>	<u>649.50</u>
<u>FINES, PENALTIES AND INTEREST</u>			
Fish and Game	20,509.76	21,745.84	(1,236.08)
OHRV Fines and Penalties.	4,174.40	.....	4,174.40
License Agent Fines and Penalties	1,364.99	2,016.40	(651.41)
Total.	<u>26,049.15</u>	<u>23,762.24</u>	<u>2,286.91</u>
<u>GRANTS FROM FEDERAL GOVERNMENT</u>			
Endangered - Wildlife Species	15,011.79	5,075.20	9,936.59
Pilot Attempt to Grow Winter Flounder . . . . .	.....	4,545.54	(4,545.54)
Lamontagne Land - Deerfield	90,000.00	.....	90,000.00
U.S. Fish and Wildlife. . . . .	.....	15,736.06	(15,736.06)
Comprehensive Commercial Fisheries Strategy	15,451.22	.....	15,451.22
Business Management - Federal	28,293.26	24,739.36	3,553.90
Replace Outboard Motors	1,800.00	.....	1,800.00
Federal Revenue	926.25	.....	926.25
Hunter Safety Program	86,149.28	74,317.10	11,832.18
Regional Council Program.	19,639.45	28,571.53	(8,932.08)
Bass Study Program.	20,060.11	19,274.39	785.72

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>GRANTS FROM FEDERAL GOVERNMENT (Cont.)</u>			
Deer Habitat Investigation.	\$.....	\$ 2,669.08	\$(2,669.08)
Furbearer - Research - Study. . . . .	.....	1,500.00	(1,500.00)
Analyzing Shrimp Samples. . . . .	.....	5,406.00	(5,406.00)
Inventory Pisgah State Park	2,185.58	1,927.55	258.03
Federal Recoveries - Indirect Cost.	199,967.42	145,697.96	54,269.46
Ecology of New Hampshire Bobcats.	3,319.70	2,954.56	365.14
Inland Fisheries.	267,072.46	248,926.50	18,145.96
Marine Fisheries.	82,592.86	66,931.07	15,661.79
Management and Research	201,821.62	206,086.91	(4,265.29)
Maintenance and Construction.	23,699.59	42,608.43	(18,908.84)
Total.	<u>1,057,990.59</u>	<u>896,967.24</u>	<u>161,023.35</u>
<u>GRANTS FROM LOCAL GOVERNMENT AND PRIVATE SOURCES</u>			
Furbearer - Research - Study. . . . .	.....	500.00	(500.00)
Trapping Education Program.	2,186.55	.....	2,186.55
Turkey Restoration Program.	39.50	46.00	(6.50)
Propagation of Wild Turkey.	6,797.00	6,565.00	232.00
Replace Outboard Motors	600.00	.....	600.00
Donations - Resident Taxes.	11.75	.....	11.75
Hackle and Tackle Club.	100.00	.....	100.00
Trout-Unlimited - Manchester Chapter.	200.00	.....	200.00
Total.	<u>9,934.80</u>	<u>7,111.00</u>	<u>2,823.80</u>
<u>INTEREST, PREMIUM AND DISCOUNTS</u>			
Interest - Surplus Funds.	<u>111.43</u>	<u>2,768.74</u>	<u>(2,657.31)</u>
<u>SALE OF COMMODITIES</u>			
Miscellaneous Sales	8,958.02	10,527.04	(1,569.02)
Federal Aid Program Related Income.	6,018.32	4,482.00	1,536.32
Total.	<u>14,976.34</u>	<u>15,009.04</u>	<u>(32.70)</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>SALE OF SERVICE</u>			
Inland Fisheries Maintenance.	\$ 10,139.18	\$ 13,941.36	\$ (3,802.18)
Sale of Services.	16,577.72	19,300.01	(2,722.29)
Field Notes	15,805.00	9,908.00	5,897.00
Total.	<u>42,521.90</u>	<u>43,149.37</u>	<u>(627.47)</u>
<u>MISCELLANEOUS REVENUE</u>			
Sale of Land, Building and Equipment.	900.00	12,039.50	(11,139.50)
Judgements and Recoveries . . . . .	.....	10,848.00	(10,848.00)
Miscellaneous Sales	5,387.79	5,684.22	(296.43)
Sale of Surplus Stamps.	60.00	58.50	1.50
OHRV Registration Clearing Account.	456,197.00	.....	456,197.00
Wildlife Management	5,775.00	.....	5,775.00
Fisheries	5,336.00	.....	5,336.00
Total.	<u>473,655.79</u>	<u>28,630.22</u>	<u>445,025.57</u>
<u>INTERAGENCY GRANTS</u>			
OHRV Enforcement. . . . .	.....	112,883.76	(112,883.76)
OHRV Education and Training	38,897.20	19,535.65	19,361.55
OHRV Enforcement Revenue.	72,236.80	75,266.76	(3,029.96)
OHRV Education and Training	4,316.00	3,500.00	816.00
Search and Rescue Funds	60,000.00	58,800.00	1,200.00
Transfer - Office of State Planning	109,366.78	257,560.63	(148,193.85)
Transfer - N.H. Voc. Tech. - Claremont.	20,499.37	.....	20,499.37
Total.	<u>305,316.15</u>	<u>527,546.80</u>	<u>(222,230.65)</u>
TOTAL FISH AND GAME FUND REVENUE BY SOURCE.	<u>\$ 4,884,792.01</u>	<u>\$ 4,121,556.97</u>	<u>\$ 763,235.04</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>RESOURCES PROTECTION AND DEVELOPMENT</u>			
<u>FISH RESOURCES:</u>			
Inland Fisheries-			
Permanent Personnel Services	\$ 765,313.64	\$ 744,302.58	\$ 21,011.06
Current Expense.	283,139.76	280,981.36	2,158.40
Equipment.	248.87	29,451.49	(29,202.62)
Old Year Reserve	11,269.91	15,033.60	(3,763.69)
Other Personnel Services	13,810.52	16,970.96	(3,160.44)
Benefits	136,163.88	124,079.86	12,084.02
Travel	6,755.96	6,563.26	192.70
Other - Anadromous Fish Contract	6,452.34	25,245.81	(18,793.47)
- Aerial Stocking Contract	2,793.50	2,625.00	168.50
- Water Filter Consulting Services	10,958.03	.....	10,958.03
Total Inland Fisheries	<u>1,236,906.41</u>	<u>1,245,253.92</u>	<u>(8,347.51)</u>
Marine Fisheries-			
Permanent Personnel Services	39,245.62	37,189.78	2,055.84
Current Expense.	6,536.77	17,216.56	(10,679.79)
Old Year Reserve . . . . .	.....	6,691.03	(6,691.03)
Other Personnel Services	40,488.85	11,458.39	29,030.46
Benefits	6,675.11	5,386.85	1,288.26
Travel	2,308.69	2,248.56	60.13
Other - Atlantic States Marine	3,000.00	3,000.00	.....
Total Marine Fisheries	<u>98,255.04</u>	<u>83,191.17</u>	<u>15,063.87</u>
<u>GAME RESOURCES:</u>			
Damage-			
Permanent Personnel Services . . . . .	.....	3,692.94	(3,692.94)
Current Expense.	591.25	.....	591.25
Total Damage	<u>591.25</u>	<u>3,692.94</u>	<u>(3,101.69)</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GAME RESOURCES (Cont.):</u>			
Management and Research-			
Permanent Personnel Services	\$ 194,335.85	\$ 230,200.26	\$(35,864.41)
Current Expense.	30,972.19	28,731.89	2,240.30
Equipment.	600.00	94.00	506.00
Old Year Reserve	14,047.04	777.26	13,269.78
Benefits	33,123.04	32,993.33	129.71
Travel	6,040.84	3,585.85	2,454.99
Other - Cooperative Water Fowl Banding	2,500.00	2,060.00	440.00
- Computer Services.	1,186.57	800.00	386.57
- Lake Francis Rental.	5,220.82	4,052.00	1,168.82
- U. N. H. & Dartmouth Projects.	10,000.00	2,500.00	7,500.00
- Pheasants.	29,999.28	29,929.08	70.20
- Carcass Aging.	967.50	.....	967.50
- Printing Pheasant Stamps	2,500.00	.....	2,500.00
Total Management and Research.	<u>331,493.13</u>	<u>335,723.67</u>	<u>(4,230.54)</u>
<u>LAW ENFORCEMENT:</u>			
Conservation Officers-			
Permanent Personnel Services	829,334.10	780,218.51	49,115.59
Current Expense.	56,086.00	76,379.22	(20,293.22)
Equipment.	5,302.44	5,215.13	87.31
Benefits	155,511.76	117,776.28	37,735.48
Travel	117,915.53	116,354.51	1,561.02
Other.	342,847.10	90,158.46	252,688.64
Old Year Reserve	38,846.22	15,784.60	23,061.62
Total Conservation Officers.	<u>1,545,843.15</u>	<u>1,201,886.71</u>	<u>343,956.44</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>LAW ENFORCEMENT (Cont.):</u>			
Administration and Support-			
Permanent Personnel Services	\$ 73,407.60	\$ 75,397.16	\$(1,989.56)
Current Expense.	2,596.59	6,043.64	(3,447.05)
Other Personnel Services	7,380.83	7,779.04	(398.21)
Benefits	13,080.82	9,424.05	3,656.77
Travel	1,968.62	2,535.87	(567.25)
Total Administration and Support	98,434.46	101,179.76	(2,745.30)
<u>ADMINISTRATION AND SUPPORT:</u>			
Commission-			
Current Expense.	482.69	523.79	(41.10)
Travel	864.42	461.60	402.82
Old Year Reserve	240.72	.....	240.72
Total Commission	1,587.83	985.39	602.44
Office of Director-			
Permanent Personnel Services	48,176.82	43,101.90	5,074.92
Benefits	7,657.37	5,014.73	2,642.64
Travel	968.79	601.51	367.28
Total Office of Director	56,802.98	48,718.14	8,084.84
Business Management-			
Permanent Personnel Services	186,613.90	199,536.98	(12,923.08)
Current Expense.	80,465.15	67,921.42	12,543.73
Equipment.	331.27	.....	331.27
Other Personnel Services	203.77	163.40	40.37
Benefits	30,059.19	71,703.34	(41,644.15)
Other.	95,891.00	10,072.00	85,819.00
Indirect Costs	71,367.00	72,009.00	(642.00)
Old Year Reserve	1,075.00	1,453.07	(378.07)
Travel	1,378.87	811.10	567.77
Total Business Management.	467,385.15	423,670.31	43,714.84

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>ADMINISTRATION AND SUPPORT (Cont.):</u>			
Information and Education-			
Permanent Personnel Services	\$ 59,187.45	\$ 37,390.36	\$ 21,797.09
Current Expense.	62,393.27	41,934.85	20,458.42
Equipment. . . . .	.....	229.00	(229.00)
Other Personnel Services	12,018.73	5,432.68	6,586.05
Benefits	12,763.87	6,634.97	6,128.90
Travel	4,719.64	1,541.27	3,178.37
Old Year Reserve	12,708.09	1,221.03	11,487.06
Other.	2,599.49	56,165.43	(53,565.94)
Out-of-State Promotion	2,994.87	3,095.94	(101.07)
Total Information and Education.	169,385.41	153,645.53	15,739.88
Education and Training-			
Current Expense.	4,780.59	3,222.99	1,557.60
Other Personnel Services	480.98	2,268.22	(1,787.24)
Benefits	211.61	36.49	175.12
Travel	2,814.83	1,904.29	910.54
Transfer to Information and Education.	4,816.00	3,500.00	1,316.00
Total Education and Training	13,104.01	10,931.99	2,172.02
Maintenance and Construction-			
Permanent Personnel Services	180,549.17	168,080.03	12,469.14
Current Expense.	44,146.10	47,238.45	(3,092.35)
Equipment.	762.91	723.80	39.11
Other Personnel Services	1,073.66	1,668.60	(594.94)
Benefits	30,058.41	25,614.28	4,444.13
Travel	3,748.61	2,312.76	1,435.85
Old Year Reserve	473.66	3,928.18	(3,454.52)
Other.	36,895.41	.....	36,895.41
Total Maintenance and Construction	297,707.93	249,566.10	48,141.83

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

EXHIBIT C-6

COMPARATIVE STATEMENT OF EXPENDITURES

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
NON-RESIDENT LICENSE SALES PROMOTION.	\$.....	\$ 667.69	\$(667.69)
PILOT-ATTEMPT TO GROW WINTER FLOUNDER . . . . .	.....	4,701.45	(4,701.45)
WORKMEN'S COMPENSATION.	35,922.13	44,103.23	(8,181.10)
OTHER	145,445.96	515.25	144,930.71
BASS STUDY PROGRAM. . . . .	.....	18,694.17	(18,694.17)
DEER HABITAT INVESTIGATION. . . . .	.....	1,795.79	(1,795.79)
U.S. FISH & WILDLIFE SURVEY . . . . .	.....	15,736.06	(15,736.06)
ECOLOGY OF N. H. BOBCATS PROJECT.	3,319.70	2,954.56	365.14
DEVELOP WILDLIFE AREA - ADAMS POINT . . . . .	.....	5,000.00	(5,000.00)
REGIONAL COUNCIL FISH MANAGEMENT.	17,998.90	20,857.20	(2,858.30)
MARINE RESOURCES.	156,356.09	226,716.37	(70,360.28)
INVENTORY - PISGAH STATE PARK	2,122.45	1,927.55	194.90
ENDANGERED WILDLIFE SPECIES	18,420.00	1,667.00	16,753.00
FURBEARER - RESEARCH AND STUDY. . . . .	.....	2,000.00	(2,000.00)
ANALYZING SHRIMP SAMPLES. . . . .	.....	5,406.00	(5,406.00)
COMPREHENSIVE COMMERCIAL FISHING STRATEGY	13,782.42	.....	13,782.42
 TOTAL FISH AND GAME EXPENDITURES.	 \$ 4,710,864.40	 \$ 4,211,187.95	 \$ 499,676.45

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriation	Restricted Revenue
Fish and Game Commission.	\$ 240.72	\$ 1,832.31	\$.....
Office of Director. . . . .	.....	57,052.59	.....
Law Enforcement Districts 1-5	39,194.61	990,732.13	132,236.80
Law Enforcement District 6.	278.55	155,289.88	.....
Law Enforcement Administration. . . . .	.....	114,198.64	.....
OHRV Enforcement.	(9,139.21)	.....	456,197.00
Education and Training.	5,517.28	.....	38,897.20
Game Resources Damage . . . . .	.....	16,942.59	.....
Business Management	3,075.00	478,853.01	28,293.26
LBA Audit Costs . . . . .	.....	22,430.50	.....
Information and Education	7,651.75	97,179.71	4,316.00
Hunter Safety Program	5,135.49	.....	86,149.28
Pitman-Robertson O/O/S Hearing. . . . .	.....	5,436.00	.....
Fish & Game Inland Fisheries.	13,505.13	1,105,226.53	277,211.64
Bass Study Program. . . . .	.....	5,747.18	20,060.11
Replace Stolen Outboard Motors. . . . .	.....	.....	2,400.00
Fisheries . . . . .	.....	.....	5,336.00
Hackle & Tackle Club Funds. . . . .	.....	.....	100.00
Deer Habitat Investigation.	1,034.72	.....	.....
Propagation / Wild Turkeys.	6,565.00	.....	6,797.00
Trout Unlimited . . . . .	.....	.....	200.00
Fisheries Restoration . . . . .	.....	.....	926.25
Trapping Education Program. . . . .	.....	.....	2,186.55
Management and Research	14,432.15	109,385.57	237,259.62
Conservation Stamps	864.26	.....	.....
Ecology of N. H. Bobcats Project. . . . .	.....	.....	3,319.70

EXHIBIT C-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 2,073.03	\$ 1,587.83	\$.....	\$ 485.20	\$.....
5,183.00	62,235.59	56,802.98	.....	5,432.61	.....
47,814.20	1,209,977.74	1,084,537.30	23,127.07	102,313.37	.....
(3,404.00)	152,164.43	133,904.75	1,370.65	16,889.03	.....
(3,985.00)	110,213.64	98,434.46	.....	11,779.18	.....
16,575.94	463,633.73	327,401.10	.....	.....	136,232.63
(24,019.18)	20,395.30	13,104.01	7,291.29	.....	.....
(13,265.00)	3,677.59	591.25	.....	3,086.34	.....
(6,398.00)	503,823.27	467,385.15	4,519.40	31,918.72	.....
.....	22,430.50	22,430.50	.....	.....	.....
6,291.00	115,438.46	100,959.33	8,227.48	6,251.65	.....
1,143.00	92,427.77	68,426.08	28,678.77	.....	( 4,677.08)
.....	5,436.00	.....	.....	.....	5,436.00
(24,139.00)	1,371,804.30	1,236,906.41	5,323.01	129,574.88	.....
1,664.00	27,471.29	19,700.02	.....	7,771.27	.....
.....	2,400.00	2,108.44	.....	.....	291.56
.....	5,336.00	.....	.....	.....	5,336.00
.....	100.00	32.20	.....	.....	67.80
.....	1,034.72	.....	.....	1,034.72	.....
.....	13,362.00	6,946.50	.....	.....	6,415.50
.....	200.00	.....	.....	.....	200.00
.....	926.25	1,250.41	.....	.....	( 324.16)
.....	2,186.55	1,283.36	.....	.....	903.19
(734.00)	360,343.34	331,493.13	1,509.24	28,667.22	(1,326.25)
.....	864.26	.....	.....	.....	864.26
.....	3,319.70	3,319.70	.....	.....	.....

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriation	Restricted Revenue
Maintenance and Construction.	\$ 946.90	\$ 155,271.81	\$ 60,776.68
Lamontage Land, Deerfield, New Hampshire. . . . .	.....	.....	90,000.00
Inventory - Pisgah State Park . . . . .	.....	.....	2,185.58
Wildlife Management . . . . .	.....	.....	5,775.00
Endangered Wildlife Species	3,408.20	.....	15,011.79
Marine Fisheries. . . . .	.....	43,100.33	82,592.86
Pilot Attempt to Grow Winter Flounder	(155.91)	.....	.....
Regional Council - Fish Management. . . . .	.....	.....	19,639.45
Marine Resources - Great Bay.	30,235.26	.....	109,366.78
Comprehensive Commercial Fisheries Strategy . . . . .	.....	.....	15,451.22
Unemployment Compensation . . . . .	.....	1,659.28	.....
Workmans Compensation . . . . .	.....	35,922.13	.....
Refund Prior Year Unrestricted Revenue. . . . .	.....	.....	.....
TOTAL FISH AND GAME FUND.	<u>\$ 122,789.90</u>	<u>\$ 3,396,260.19</u>	<u>\$ 1,702,685.77</u>

EXHIBIT C-7

Transfers In (Out)	Total Available	Expenditures	Encumbrances	Lapsed to Surplus	Balance June 30, 1982
\$ 8,123.00	\$ 225,118.39	\$ 297,707.93	\$ 7,305.40	\$(79,894.94)	\$.....
.....	90,000.00	90,000.00	.....	.....	.....
.....	2,185.58	2,122.45	.....	.....	63.13
.....	5,775.00	.....	.....	.....	5,775.00
.....	18,419.99	18,420.00	.....	.....	( .01)
(8,752.00)	116,941.19	98,255.04	.....	18,686.15	.....
.....	(155.91)	.....	.....	.....	( 155.91)
1,818.00	21,457.45	17,998.90	.....	3,458.55	.....
.....	139,602.04	156,356.09	.....	.....	( 16,754.05)
.....	15,451.22	13,782.42	.....	.....	1,668.80
.....	1,659.28	1,659.28	.....	.....	.....
.....	35,922.13	35,922.13	.....	.....	.....
35.25	35.25	35.25	.....	.....	.....
<u>\$ 3,951.21</u>	<u>\$ 5,225,687.07</u>	<u>\$ 4,710,864.40</u>	<u>\$ 87,352.31</u>	<u>\$ 287,453.95</u>	<u>\$ 140,016.41</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1982

EXHIBIT D-1

	<u>June 30, 1982</u>	<u>June 30, 1981</u>
<u>ASSETS</u>		
Cash and Temporary Investments	\$(5,250,950)	\$ 2,199,769
Cash Other	16,244	-
Accounts Receivable	<u>12,909,153</u>	<u>8,447,856</u>
Total Assets	<u>\$ 7,674,447</u>	<u>\$ 10,647,625</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 2,734,061</u>	<u>\$ 2,271,430</u>
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	5,312,324	7,822,816
Unexpended Balance of Appropriations	<u>(371,938)</u>	<u>553,379</u>
Total Fund Equity	<u>4,940,386</u>	<u>8,376,195</u>
Total Liabilities and Fund Equity	<u>\$ 7,674,447</u>	<u>\$ 10,647,625</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Fiscal Year Ended June 30	
	1982	1981
REVENUES:		
Special Taxes	\$ 38,547	\$ 28,495
Non-Business License Taxes	21,038	41,448
Fees	121,649	.....
Fines, Penalties & Interest	232,242	88,701
Grants from Federal Government	134,098,193	136,004,566
Grants from Private & Local Sources	16,887,181	14,121,647
Interest, Premiums & Discounts	189,391	184,189
Sale of Commodities	47,667	25,224
Sale of Services	222,026	248,583
Assessments	14,949,133	13,335,384
Grants from Other Agencies	1,318,013	1,371,798
Miscellaneous	770,880	409,583
Total Revenues	168,895,960	165,859,618
OTHER FINANCING SOURCES:		
Transfers from General Fund	64,915,854	57,403,721
Transfer from Eastern Turnpike	.....	779,066
Transfer from Central Turnpike	607,050	8,477
Total Revenues and Other Sources	234,418,864	224,050,882
EXPENDITURES:		
General Government	8,836,561	15,142,574
Administration & Public Protection	43,786	34,519
Resources Protection & Development	2,115,400	1,637,868
Transportation	5,678,861	5,048,054
Health and Social Services	165,803,472	154,558,058
Education	36,097,440	39,343,472
Debt Service	7,354,667	7,373,243
Capital Outlays	1,199,724	1,469,341
Total Expenditures	227,129,911	224,607,129
OTHER USES:		
Transfer to General Fund	9,536,721	1,023,269
Transfer to Central Turnpike	1,148,964	976,908
Transfer to Eastern Turnpike	39,077	.....
Total Expenditures and Other Uses	237,854,673	226,607,306
Excess of Expenditures and Other Uses (Over) Revenues and Other Sources	(3,435,809)	(2,556,424)
Fund Balance - July 1	8,376,195	10,932,619
Fund Balance - June 30	\$ 4,940,386	\$ 8,376,195

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>PERSONNEL SERVICES</u>			
Permanent Employees	\$ 21,139,133	\$ 17,469,376	\$ 3,669,757
Temporary Employees	6,643,381	8,389,358	(1,745,977)
Professional Fees and Per Diem.	1,682,879	1,859,153	(176,274)
Overtime.	259,474	218,201	41,273
Other Personnel Services.	30,159	29,066	1,093
Longevity Payment - Permanent	140,200	139,900	300
Longevity Payment - Temporary	11,000	11,000	.....
Total Personnel Services	<u>29,906,226</u>	<u>28,116,054</u>	<u>1,790,172</u>
<u>SUPPLIES AND MATERIALS</u>			
Supplies (Consumable)	591,652	678,486	(86,834)
Publications.	100,582	87,089	13,493
Drugs and Medicine.	1,723	5,406	(3,683)
Fuel (Non-Vehicular).	150,359	162,172	(11,813)
Stock in Trade.	316	(73)	389
Highway Materials	443,107	372,286	70,821
Total Supplies and Materials	<u>1,287,739</u>	<u>1,305,366</u>	<u>(17,627)</u>
<u>SUBSISTENCE & SUPPORT OF PERSONS</u>			
Food (Human Consumption).	1,367	1,589	(222)
Clothing.	9,102	16,180	(7,078)
Support of Persons.	9,430	17,501	(8,071)
Total Subsistence & Support of Persons	<u>19,899</u>	<u>35,270</u>	<u>(15,371)</u>
<u>COMMUNICATIONS SERVICE</u>			
Telephone & Telegraph	1,155,471	941,098	214,373
Postage	654,000	620,807	33,193
Total Communications Service	<u>1,809,471</u>	<u>1,561,905</u>	<u>247,566</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>TRAVEL EXPENSE</u>			
<u>In-State Travel</u>			
Common Carriers	\$ 507	\$ 154	\$ 353
Meals	13,695	15,506	(1,811)
Hotel	33,773	18,628	15,145
Mileage, Privately Owned.	675,157	538,416	136,741
Operation State Cars.	34,505	40,616	(6,111)
Travel Non-Employees.	41,138	39,726	1,412
Miscellaneous	20,952	13,727	7,225
Meals - Taxable	122	33	89
<u>Out-of-State Travel</u>			
Common Carriers	49,231	51,564	(2,333)
Meals	13,778	12,447	1,331
Hotel	35,399	26,621	8,778
Mileage - Private Cars.	21,534	16,593	4,941
Operation State Cars.	179	35	144
Travel Non-Employees.	2,053	1,568	485
Miscellaneous	22,209	14,309	7,900
Meals - Taxable	158	123	35
Total Travel Expense	<u>964,390</u>	<u>790,066</u>	<u>174,324</u>
<u>TRANSPORTATION.</u>	<u>35,963</u>	<u>25,102</u>	<u>10,861</u>
<u>PRINTING & BINDING</u>			
Printing and Binding.	108,094	54,976	53,118
Duplicating Supplies.	129,324	244,390	(115,066)
Total Printing & Binding	<u>237,418</u>	<u>299,366</u>	<u>(61,948)</u>
<u>ADVERTISING</u>	<u>16,160</u>	<u>25,270</u>	<u>(9,110)</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
HEAT, LIGHT & POWER	\$ 566,714	\$ 517,541	\$ 49,173
RENTS & RENTALS	2,698,811	2,563,672	135,139
REPAIRS AND ALTERATIONS			
Contract Repairs - Equipment.	213,247	164,982	48,265
Repairs (Buildings & Grounds)	110,424	52,972	57,452
Other Repairs	264,600	295,531	(30,931)
Maintenance Supplies - Equipment.	2,871	3,836	(965)
Maintenance Supplies - Buildings & Grounds.	40,176	27,677	12,499
Total Repairs and Alterations.	631,318	544,998	86,320
MOTOR VEHICLE UPKEEP.	217,438	221,925	(4,487)
CONTRACT EARNINGS	8,389	1,778	6,611
MISCELLANEOUS			
Insurance & Bond Premium.	9,803	73,555	(63,752)
Membership Fees	31,696	25,789	5,907
Miscellaneous	4,728,437	4,539,931	188,506
Indirect Costs.	1,150,268	827,084	323,184
Total Miscellaneous.	5,920,204	5,466,359	453,845
GRANTS AND SUBSIDIES			
Grants (Welfare Only)	30,369,344	33,174,582	(2,805,238)
Medical (Welfare Only).	88,292,017	77,812,679	10,479,338
Non-Medical (Welfare Only).	16,690	34,981	(18,291)
Pension/Accident Payment.	31,811	31,388	423
Foster Day Care - Welfare	959,484	822,177	137,307
Interagency Grants.	1,118,445	1,614,273	(495,828)
FICA.	1,487,425	1,220,764	266,661

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GRANTS AND SUBSIDIES (Cont.)</u>			
Blue Cross.	\$ 1,517,607	\$ 955,922	\$ 561,685
Group I Retirement Permanent.	603,563	.....	603,563
Dental Benefits - Permanent	184,910	.....	184,910
Group I Retirement - Temporary.	137,779	.....	137,779
Dental Benefits - Temporary	42,650	.....	42,650
Awards and Indemnities.	500,000	.....	500,000
United Life	13,358	9,589	3,769
New Employees Retirement. . . . .	.....	570,257	(570,257)
FICA - Temporary.	399,134	450,660	(51,526)
Blue Cross - Temporary.	361,450	329,261	32,189
United Life - Temporary	2,277	2,776	(499)
New Retirement - Temporary. . . . .	.....	180,100	(180,100)
Refunds	438,981	58,912	380,069
Refunds of Taxes and Fees	17,559	15,285	2,274
Grants.	39,912,614	46,821,707	(6,909,093)
Welfare Social Services	7,848,281	10,184,560	(2,336,279)
Total Grants and Subsidies	<u>174,255,379</u>	<u>174,289,873</u>	<u>(34,494)</u>
<u>DEBT SERVICE</u>			
Debt Payment.	24,772	.....	24,772
Bond Principal Payments	3,400,000	.....	3,400,000
Bond Interest Payments.	3,927,900	.....	3,927,900
Principal . . . . .	.....	3,321,000	(3,321,000)
Interest.	1,995	4,052,243	(4,050,248)
Total Debt Service	<u>7,354,667</u>	<u>7,373,243</u>	<u>(18,576)</u>
<u>CAPITAL OUTLAYS</u>			
Motor Vehicles.	25,652	28,859	(3,207)
Office Equipment and Furnishings.	465,390	265,418	199,972
Educational Equipment	61,620	63,469	(1,849)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-3

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>CAPITAL OUTLAYS (Cont.)</u>			
Construction Repair Equipment	\$ 7,225	\$ 50,387	\$(43,162)
Institutional Equipment	6,347	190	6,157
Highway Contract Payment.	453,227	792,708	(339,481)
Miscellaneous Equipment	18,879	11,440	7,439
Replacement - Motor Vehicles.	51,490	118,504	(67,014)
Replacement - Other Equipment	1,033	525	508
Farm Implements and Equipment	2,935	.....	2,935
Replacement Institutional Equipment	490	.....	490
Replacement - Office Equipment.	24,659	91,678	(67,019)
Replacement - Farm Equipment.	5,819	3,100	2,719
Replacement - Repair Equipment.	69,244	42,173	27,071
Replacement - Miscellaneous Equipment	5,003	640	4,363
Books	712	249	463
Total Capital Outlays.	<u>1,199,725</u>	<u>1,469,340</u>	<u>(269,615)</u>
TOTAL SPECIAL FUND EXPENDITURES BY OBJECT CODE. . .	<u>\$ 227,129,911</u>	<u>\$ 224,607,128</u>	<u>\$ 2,522,783</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND

EXHIBIT D-4

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1982

Unappropriated Surplus - June 30, 1981

\$ -0-

Adjustments

Credits to Surplus:

Transfers from General Fund

55,558,839.43

Charges to Surplus:

Transfer of Appropriations Net of Estimated
Revenue from General Fund

\$ 59,155,312.62

Less: Lapses - Transferred to General Fund

3,596,473.19

55,558,839.43

Unappropriated Surplus - June 30, 1982

\$ -0-

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>SPECIAL TAXES</u>			
Timber Tax - Unincorporated Places	\$ 26,116.36	\$ 18,920.08	\$ 7,196.28
Timber Tax Deposits - Unincorporated Places	12,430.50	9,575.00	2,855.50
Total	<u>38,546.86</u>	<u>28,495.08</u>	<u>10,051.78</u>
<u>NON-BUSINESS LICENSE TAXES</u>			
Motor Boat Registration	<u>21,038.00</u>	<u>41,448.00</u>	<u>(20,410.00)</u>
<u>FEES</u>			
Domestic Violence Program	120,224.00	.....	120,224.00
State Approval Agency Education	1,425.00	1,045.00	380.00
Total	<u>121,649.00</u>	<u>1,045.00</u>	<u>120,604.00</u>
<u>FINES, PENALTIES AND INTEREST</u>			
Employment Security Contingency Fund.	<u>232,241.69</u>	<u>88,701.13</u>	<u>143,540.56</u>
<u>GRANTS FROM THE FEDERAL GOVERNMENT</u>			
Gifted and Talented Students.	11,119.11	13,323.67	(2,204.56)
Enrichment Educational Services-Emotionally Handicapped .....	.....	62,300.00	(62,300.00)
Radiological Health Diagnostic Systems.	6,356.98	934.85	5,422.13
Day Care Assessment Project . . . . .	.....	1,536.00	(1,536.00)
NIDA Formula Grant.	127,373.59	96,377.20	30,996.39
NIAAA Formula Grant	16,544.67	18,720.06	(2,175.39)
NIAAA Incentive	103,706.79	.....	103,706.79
NIAAA Post Detoxification	196,507.12	241,351.60	(44,844.48)
NIAA Manpower Development	46,483.33	127,955.67	(81,472.34)
NIDA-State Training System.	15,159.41	22,208.04	(7,048.63)
North Lake Study.	21,164.25	19,825.50	1,338.75
Uniform Alcohol Act	58,697.01	126,832.99	(68,135.98)
Floodplain Management	21,716.15	28,283.85	(6,567.70)
Independent Living Services	58,941.79	100,058.21	(41,116.42)
Solid Waste Management. . . . .	.....	( 172.16)	172.16
Vital Records NCHS FY 81.	20,316.30	25,000.00	(4,683.70)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
UMTA.	\$ 23,383.38	\$ 36,645.13	\$(13,261.75)
CEIP.	14,014.10	75,534.11	(61,520.01)
H.U.D..	(20,506.00)	179,450.00	(199,956.00)
C.Z.M..	183.24	18,173.76	(17,990.52)
W.R.C..	367.50	40,163.68	(39,796.18)
H.C.R.S..	8,332.38	46,633.49	(38,301.11)
Emergency Medical Service	538,953.30	.....	538,953.30
Waterville Valley Group . . . . .	.....	14,796.00	(14,796.00)
Community Service Plans . . . . .	.....	2,000.00	(2,000.00)
Food Distribution . . . . .	.....	15,000.00	(15,000.00)
FY'80 Nutrition Education and Training.	41,066.90	65,362.53	(24,295.63)
N.H. Comprehensive Criminal Justice Plan.	1,578.21	844.37	733.84
Resident/Outpatient Treatment	377,443.94	.....	377,443.94
Transportation Handicapped Students . . . . .	.....	125.00	(125.00)
Advocacy Assistance FY 1980	47,420.34	44,259.66	3,160.68
State Plan Drug Abuse . . . . .	.....	3,275.59	(3,275.59)
Educational Services Emotionally Handicapped. . . . .	.....	5,066.27	(5,066.27)
N. C. H. S. Grant	33,000.00	95,000.00	(62,000.00)
Swine Flu Program . . . . .	.....	2,000.00	(2,000.00)
NIDA Prevention Grant	1,168.90	51,274.10	(50,105.20)
State Dredge Management Program	16,667.00	.....	16,667.00
National Death Index Program.	2,444.94	1,634.94	810.00
Statewide Treatment Service	4,355.42	.....	4,355.42
Comprehensive Emergency Service Program	20,000.00	.....	20,000.00
Outer Continental Shelf	14,959.00	.....	14,959.00
State Conference.	27,283.98	.....	27,283.98
Sudden Infant Death Project	17,408.78	14,000.00	3,408.78
Mental Health Training Ladder . . . . .	.....	533.90	(533.90)
State Management Assistance Program	593,580.75	494,763.72	98,817.03
Summer Food Service Program	215,982.96	201,579.01	14,403.95

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)</u>			
EMS-1202 Plan Reg. IV & V	\$ 3,428.23	\$.....	\$ 3,428.23
UMTA FY 1978. . . . .	.....	( 6,811.16)	6,811.16
School Nutrition IV	1,250,632.88	2,800,874.00	(1,550,241.12)
Northern N.H. Mental Health Center.	96,255.40	.....	96,255.40
RDS	29,933.83	.....	29,933.83
Farmers Home Administration . . . . .	.....	13,021.25	(13,021.25)
Federal Funds	1,750,000.00	.....	1,750,000.00
WIC Program	10,636.50	.....	10,636.50
New England State Alcohol Authority Conference.	4,521.30	478.70	4,042.60
N. H. Harbors Management Study. . . . .	.....	12,500.00	(12,500.00)
Underground Injection Control	38,189.49	7,048.12	31,141.37
National Endowment.	10,295.50	29,536.50	(19,241.00)
Preschool Education Handicapped FY 1981	16,526.37	3,031.63	13,494.74
Client Assistance	65,010.23	47,631.23	17,379.00
Youth Conservation Corps.	98,000.00	.....	98,000.00
Urban Lake Study.	44,010.56	2,200.71	41,809.85
WIN Program	341,491.04	397,032.00	(55,540.96)
OBSGIS. . . . .	.....	1,562.19	(1,562.19)
Child Care Food Service Program	1,179,737.14	30,081.70	1,149,655.44
YACC State Grant Program.	30,656.82	61,388.40	(30,731.58)
HUD	108,060.10	.....	108,060.10
SOICC Funds	100,860.00	.....	100,860.00
Coastal Energy Impact Program . . . . .	.....	9,524.00	(9,524.00)
Program Operations Region 1	690.38	17,566.97	(16,876.59)
Program Operations Region 3	22,882.95	20,223.65	2,659.30
Program Operations Region 5	12,235.57	17,734.30	(5,498.73)
State Office Administration	273,355.00	251,987.78	21,367.22
Nashua/Sylvester Site	355,679.81	.....	355,679.81
Independent Living Service.	140,923.56	.....	140,923.56
Citizen Board Training. . . . .	.....	5,728.60	(5,728.60)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)</u>			
Artist-In-The-School Program	\$ 70,950.00	\$.....	\$ 70,950.00
Special Activities - Welfare Children	21,318.74	.....	21,318.74
Genetic Services Program.	34,500.00	.....	34,500.00
School Nutrition.	4,413,751.60	6,706,252.09	(2,292,500.49)
Bureau of Outdoor Recreation. . . . .	.....	11,081.77	(11,081.77)
Alcohol Safety Action . . . . .	.....	19,636.31	(19,636.31)
Development Disabilities.	317,941.42	208,900.54	109,040.88
Federal Supplemental Second Income.	18,683.29	8,884.71	9,798.58
Program Operations Region 6	21,529.28	19,226.23	2,303.05
N. H. Commission on the Art	334,950.00	370,490.00	(35,540.00)
ESEA Migrant Education FY 82.	1,000.00	.....	1,000.00
ESEA Migrant Education FY 81.	31,500.00	.....	31,500.00
Design-Training Facility.	46,300.63	213,905.14	(167,604.51)
CETA.	232,113.00	240,893.00	(8,780.00)
Solid Waste Management Plan	329.00	.....	329.00
Veterans Vocational Technical Education	67,478.42	63,793.57	3,684.85
Enrichment of Services.	40,627.94	.....	40,627.94
VR-Inservice Training	8,735.85	12,718.50	(3,982.65)
VR Field Operations	3,024,489.41	1,677,000.00	1,347,489.41
State Planning Administration	223,379.10	.....	223,379.10
National Forest Reserve - Coos County	37,534.67	33,192.39	4,342.28
OASI Vocational Rehabilitation.	1,308,000.00	982,223.04	325,776.96
Federal Funds	602,027.38	.....	602,027.38
VR Social Security Trust.	157,905.43	545,233.97	(387,328.54)
VR Teacher Training	126,987.34	25,075.09	101,912.25
Training Program.	8,581.72	.....	8,581.72
Client Centered Management System	2,486.12	2,302.19	183.93
LEAA Funds.	430,865.98	1,658,681.91	(1,227,815.93)
Follow thru Technical Assistance. . . . .	.....	7,062.62	(7,062.62)
Occupation Information Commission . . . . .	.....	30,279.00	(30,279.00)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)</u>			
Gifted and Talented Students.	\$.....	\$ 12.45	\$(12.45)
A/C Drug Bill Grant	40,398.00	.....	40,398.00
Training Program FY 1980.	16,700.00	28,325.00	(11,625.00)
Adult Emotionally Handicapped . . . . .	.....	100.00	(100.00)
Statewide Drug Abuse Treatment.	7,512.55	513,413.59	(505,901.04)
MCH/CCS Non-recurring	98,700.00	22,485.06	76,214.94
Hazardous Waste FY 1982	87,526.32	.....	87,526.32
Blind Service - Workshop.	121,141.66	311,758.42	(190,616.76)
Employment Security	7,007,084.84	7,006,063.70	1,021.14
Surface Impoundment Assessment.	1,437.85	7,553.15	(6,115.30)
Civil Defense	31,382.72	29,224.92	2,157.80
Refugee Health Program.	1,599.80	.....	1,599.80
NCHS Facilities	1,022.01	.....	1,022.01
State Water Conservation.	22,500.00	.....	22,500.00
Crime Adm. - Health, Education & Welfare Funds.	255,308.29	397,040.32	(141,732.03)
Juvenile Justice - Delinquency. . . . .	.....	1,209.63	(1,209.63)
Lakes Study Grant . . . . .	.....	31,032.50	(31,032.50)
Juvenile Justice and Delinquency Prevention. . . . .	.....	9,810.67	(9,810.67)
VR Institutions	36,864.31	345,802.31	(308,938.00)
Special Education ESEA 6.	3,582,342.84	3,212,884.37	369,458.47
Health Protection	38,720.00	.....	38,720.00
Vocational Rehabilitation Supervisor. . . . .	.....	32,530.86	(32,530.86)
Commodity District Program.	1,071.71	.....	1,071.71
Nutrition-Education-Training Program. . . . .	.....	46,236.00	(46,236.00)
Vocational Advisory Council - Education . . . . .	.....	94,000.00	(94,000.00)
Health Promotion.	40,275.00	.....	40,275.00
C E T A	5,686,074.00	9,374,785.00	(3,688,711.00)
Coastal Energy Form Grant	21,209.86	.....	21,209.86
Social Security Income Program.	122,568.14	109,471.38	13,096.76
Nutrition Education Training Program. . . . .	.....	35,920.25	(35,920.25)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Statewide Treatment Service	\$ 21,589.45	\$.....	\$ 21,589.45
Program Operations Region 2	20,244.37	16,107.51	4,136.86
Pesticide Enforcement Grant	143,621.12	60,927.14	82,693.98
Approach to Continuous Education.	57,724.07	41,019.54	16,704.53
Independent Living Service.	16,978.65	.....	16,978.65
Civil Defense Main Shop . . . . .	.....	( 1,046.88)	1,046.88
Instruction ESEA - I.	4,516,261.16	4,270,190.06	246,071.10
Instruction ESEA - II.	792,913.07	759,535.41	33,377.66
Instruction ESEA - III.	556,145.56	514,912.62	41,232.94
Instruction ESEA - V.	183,278.52	225,887.89	(42,609.37)
Genetic Services Program.	46,049.42	10,000.00	36,049.42
AFDC Grant - Federal.	14,598,420.75	16,247,818.00	(1,649,397.25)
AFDC Recovery Federal	814,000.82	1,141,074.62	(327,073.80)
Provider Payment - Federal.	51,932,258.00	49,179,657.00	2,752,601.00
Provider Payment - Recovery	192,618.94	186,391.48	6,227.46
Special Children Services - Federal	689,834.00	393,562.00	296,272.00
Division of Welfare - WIN	179,796.00	370,461.00	(190,665.00)
Federal Administration Account.	14,900,712.00	13,806,180.46	1,094,531.54
Family Planning . . . . .	.....	18,026.01	(18,026.01)
Administration and Support Office Director. . . . .	.....	130,737.26	(130,737.26)
Purchase of Service Group BB. . . . .	.....	23,876.98	(23,876.98)
Sullivan County Services Group. . . . .	.....	8,975.29	(8,975.29)
Older American Act.	2,870,337.93	2,691,192.28	179,145.65
Paperless Courts Project.	61,132.79	4,794.62	56,338.17
Treatment Services - 7/31/79.	4,767.18	33,016.29	(28,249.11)
Gifted and Talented Students.	42,100.00	9,851.68	32,248.32
Vocational Education for Emotionally Handicapped. . . . .	.....	250.00	(250.00)
New Staff Member. . . . .	.....	3,453.99	(3,453.99)
Arts Education. . . . .	.....	2,336.23	(2,336.23)
Restoration of Dams	(809.38)	.....	( 809.38)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)</u>			
Formula Grant Funds	\$(95,392.47)	\$ 87,604.53	\$(182,997.00)
Advocacy Assistance III	23,386.39	13,892.41	9,493.98
School Nutrition - ESEA V . . . . .	.....	16,758.99	(16,758.99)
Vocational Rehabilitation Workshop - Sec. II.	4,164.47	284,527.36	(280,362.89)
Vocational Rehabilitation Administrative Services	419,718.67	302,343.99	117,374.68
Vocational Rehabilitation Work Study Program. . . . .	.....	179,000.00	(179,000.00)
Provide Drug Abuse Services . . . . .	.....	60,140.16	(60,140.16)
Kezar Lake Restoration Study.	34,910.46	11,912.03	22,998.43
Flood Disaster.	(36,795.64)	.....	( 36,795.64)
Water Resources Council	4,789.79	.....	4,789.79
Fixed Price Research & Development Contracts.	11,600.00	18,897.00	(7,297.00)
Carroll County Housing Demonstration Project 1980	500.00	27,600.00	(27,100.00)
Economic Development Administration . . . . .	.....	81,500.00	(81,500.00)
Emergency Medical Services 1203 Funds Regions 2-3	58,312.13	291,687.87	(233,375.74)
Services for Students	14,400.00	32,120.00	(17,720.00)
Pesticides Certification.	8,741.00	.....	8,741.00
Model Office - Children and Youth	70,000.00	78,333.00	(8,333.00)
Integrated Drug Abuse . . . . .	.....	6,634.29	(6,634.29)
Franklin Training Grant	8,230.16	7,603.87	626.29
Food Stamp Program.	1,695,989.00	1,879,872.00	(183,883.00)
Equipment - Emotionally Handicapped	14,500.00	4,800.00	9,700.00
Solid Waste Program	31,430.09	33,978.75	(2,548.66)
State Training System Plan.	477.50	22,804.64	(22,327.14)
Risk Reduction.	59,528.66	20,000.00	39,528.66
Housing and Urban Development . . . . .	.....	4,328.28	(4,328.28)
Water Resources Council . . . . .	.....	20,910.15	(20,910.15)
Aftercare Services.	(4,000.00)	4,000.00	(8,000.00)
State Manpower Development. . . . .	.....	23,750.71	(23,750.71)
Hazardous Waste Program	62,103.48	40,443.13	21,660.35
Long Term Care Development.	65,000.00	19,186.00	45,814.00
Indo-China Refugee Program. . . . .	.....	22,831.08	(22,831.08)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>GRANTS FROM THE FEDERAL GOVERNMENT (Cont.)</u>			
Prevention and Education.	\$.....	\$ 54,869.31	\$(54,869.31)
Statewide Drug Abuse. . . . .	.....	7,417.96	(7,417.96)
Nuclear Medicine Surveys. . . . .	.....	3,101.07	(3,101.07)
Influenza Immunization. . . . .	.....	5,000.00	(5,000.00)
Preschool Education for the Handicapped . . . . .	.....	1,502.01	(1,502.01)
Itinerant Evaluation Project 1980 . . . . .	.....	3,414.43	(3,414.43)
Drug Abuse Prevention	5,141.82	11,863.85	(6,722.03)
Community Collaboration for Arts in Education . . . . .	.....	14,150.46	(14,150.46)
Chronic Disease - New Positions . . . . .	.....	10,000.00	(10,000.00)
Hazardous Waste - 1980. . . . .	.....	72,678.15	(72,678.15)
Solid Waste Program - 1980.	158.87	22,669.35	(22,510.48)
C.E.I.P.--FY 1982	382,509.01	383,359.30	(850.29)
AFDC Model District Office.	89,445.00	111,005.00	(21,560.00)
USDA Cash Payments FY 1980.	468,701.56	415,992.11	52,709.45
Child Abuse Prevention.	60,801.00	60,392.00	409.00
Safe Drinking Water Act	375,750.15	416,636.18	(40,886.03)
Service Del'y Systems - DAF	18.00	.....	18.00
Additional Sec. 106 Funds	10,901.00	8,650.00	2,251.00
Water Quality Planning.	140,604.01	217,455.00	(76,850.99)
Mental Health Worker. . . . .	.....	( 23,722.02)	23,722.02
Total.	<u>134,098,192.93</u>	<u>136,004,565.84</u>	<u>(1,906,372.91)</u>
<u>GRANTS FROM LOCAL GOVERNMENT</u>			
Rehab Center. . . . .	.....	1,102.21	(1,102.21)
Vocational Rehabilitation Field Operation . . . . .	.....	623.78	(623.78)
Donations to Sudden Infant Death Syndrome	350.00	591.00	(241.00)
OASI Administration . . . . .	.....	84,960.44	(84,960.44)
ADC Federal	692,017.78	836,666.46	(144,648.68)
Agency Income	85,210.01	49,727.24	35,482.77
ANB State	360.00	1,913.00	(1,553.00)
TPD Towns and Counties.	22,021.30	32,398.82	(10,377.52)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>GRANTS FROM LOCAL GOVERNMENT (Cont.)</u>			
TPD Federal	\$ 152,708.46	\$ 69,427.18	\$ 83,281.28
Local Funds	126,426.40	.....	126,426.40
School Nurse Achievement. . . . .	.....	2,000.00	(2,000.00)
Assistance Payments - OAA	419,890.23	520,548.70	(100,658.47)
Assistance Payments - APTD.	2,302,295.17	2,065,124.31	237,170.86
Categorically Needy	11,960,847.22	7,600,123.44	4,360,723.78
Social Security Collections	70,122.73	.....	70,122.73
Purchase of Service Group C	10,767.06	41,647.18	(30,880.12)
Purchase of Service Group AA.	4,650.28	798,157.69	(793,507.41)
Special Projects.	41,132.40	281,491.05	(240,358.65)
Special Projects - Mental Health.	2,741.60	4,555.01	(1,813.41)
Monadnock Workshop. . . . .	.....	3,002.00	(3,002.00)
Medical Assistance Program.	6,994.00	355,357.00	(348,363.00)
J. Elwyn Stone Estate	112,500.00	67,500.00	45,000.00
Digital Corp.	25,000.00	.....	25,000.00
Private or Local Funds.	840,459.00	1,218,320.84	(377,861.84)
National Assembly State Art	723.00	.....	723.00
Total.	<u>16,877,216.64</u>	<u>14,035,237.35</u>	<u>2,841,979.29</u>
<u>DONATIONS AND GIFTS</u>			
Special Student Nurse Fund.	322.45	37,781.79	(37,459.34)
N. H. Artists . . . . .	.....	1,000.00	(1,000.00)
Shieling Trust Fund FY 81	25,000.00	10,000.00	15,000.00
Sudden Infant Death Syndrome Program.	485.00	.....	485.00
Rural Libraries . . . . .	.....	436.84	(436.84)
Industrial School Trust . . . . .	.....	200.00	(200.00)
State Hospital Group A Trust.	1,075.27	3,263.00	(2,187.73)
Dolloff Memorial Fund . . . . .	.....	140.00	(140.00)
Rehabilitation Fund	5,500.00	9,000.00	(3,500.00)
Donations - Cancer Commission . . . . .	.....	941.00	(941.00)
John Elwyn Stone Estate	(22,500.00)	22,520.00	(45,020.00)
Una Dearborn Trust Fund	81.90	82.06	(.16)
Total.	<u>9,964.62</u>	<u>85,364.69</u>	<u>(75,400.07)</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		
	1982	1981	Increase (Decrease)
<u>INTEREST, PREMIUM AND DISCOUNT</u>			
C. A. Fox Fund.	\$ 36,616.44	\$ 26,402.02	\$ 10,214.42
A. E. Pillsbury Rescue.	754.56	754.56	.....
Forest Conservation Unincorporated & Unorganized.	2,660.12	2,660.94	(.82)
Special Teacher Compensation Fund	4,314.30	4,118.58	195.72
Interest.	56,829.00	69,089.45	(12,260.45)
N. H. Distributing Agency - Food.	5,920.58	5,853.79	66.79
N. H. Distributing Agency - Property.	336.71	337.45	(.74)
Harriet Huntress Education Fund	835.37	837.10	(1.73)
Hattie E. F. Livesey Fund	409.77	410.37	(.60)
N. H. Hospital - Group A.	46,597.51	43,449.01	3,148.50
N. H. Hospital - Group B.	12,462.55	11,072.22	1,390.33
N. H. Hospital - Group C.	13,219.68	11,744.85	1,474.83
N. H. Hospital - Group C (Burnham).	5,866.28	5,211.82	654.46
N. H. Hospital - Group C (Conant).	1,091.18	969.48	121.70
N. H. Hospital - Group C (Adams).	504.53	448.19	56.34
N. H. Hospital - Group C (Moses).	385.48	299.50	85.98
Program Resident Fund - N. H. Hospital.	586.88	529.88	57.00
Total.	189,390.94	184,189.21	5,201.73
<u>SALE OF COMMODITIES</u>			
Fire Control Program. . . . .	.....	10,000.00	(10,000.00)
Blackwater Flood Control.	34,462.05	9,250.01	25,212.04
Franklin Flood Dam.	7,615.35	240.00	7,375.35
Tax Research Fund	5,589.12	5,734.20	(145.08)
Total.	47,666.52	25,224.21	22,442.31
<u>SALE OF SERVICES</u>			
Eastern Turnpike.	7,894.70	7,826.13	68.57
Central Turnpike.	12,262.40	22,290.89	(10,028.49)
N. H. Distributing Agency - Property.	46,973.20	53,221.25	(6,248.05)
N. H. Distributing Agency - Food.	143,327.28	160,124.23	(16,796.95)
Eastern States Building - Agriculture	11,568.00	5,120.00	6,448.00
Total.	222,025.58	248,582.50	(26,556.92)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>ASSESSMENTS</u>			
Central Turnpike Tolls.	\$ 7,067,353.14	\$ 6,597,547.74	\$ 469,805.40
Central Turnpike Miscellaneous.	20,396.34	1,899.37	18,496.97
Eastern Turnpike Tolls.	7,569,985.23	6,415,036.94	1,154,948.29
Eastern Turnpike Miscellaneous.	8,651.96	13,165.11	(4,513.15)
Hampton Parking Meters.	282,746.27	307,735.30	(24,989.03)
Total.	<u>14,949,132.94</u>	<u>13,335,384.46</u>	<u>1,613,748.48</u>
<u>MISCELLANEOUS REVENUE</u>			
Sale of Vehicles.	3,329.76	4,200.00	(870.24)
Clearing Account.	11,899.76	17.00	11,882.76
YACC State Grant Program.	245.50	965.28	(719.78)
Food Stamp Reimbursement.	130.16	.....	130.16
Support Payments - A.F.D.C.	719,784.27	310,000.88	409,783.39
Reimbursement to Highway Expense.	5,274.74	31,440.15	(26,165.41)
Central N. H. Prior Year Expense.	19,597.43	25,723.50	(6,126.07)
Hopkinton-Everett Flood Control	843.66	29,918.34	(29,074.68)
Sanitary Tank Truck Fees.	2,075.00	.....	2,075.00
Miscellaneous Departments	7,701.80	7,317.18	384.62
Total.	<u>770,882.08</u>	<u>409,582.33</u>	<u>361,299.75</u>
<u>INTERAGENCY GRANTS</u>			
Program Evaluation Specialist Supervisor. . . . .	.....	1,748.97	(1,748.97)
New Staff Member. . . . .	.....	383.76	(383.76)
Model Office-Child/Youth.	229,747.60	340,548.10	(110,800.50)
Juvenile Compliance . . . . .	.....	4,658.06	(4,658.06)
Program Evaluation Specialist . . . . .	.....	76.81	(76.81)
Miscellaneous Analyst/Programmer. . . . .	.....	28,263.30	(28,263.30)
Evaluation Staff.	7,196.44	24,275.99	(17,079.55)
Two Summer Interns.	2,413.24	5,563.33	(3,150.09)
Juvenile Justice Delinquency Act.	150.26	48,503.43	(48,353.17)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>INTERAGENCY GRANTS (Cont.)</u>			
N. H. Comprehensive Criminal Justice Plan	\$.....	\$ 10.20	\$(10.20)
New Positions . . . . .	.....	1,331.99	(1,331.99)
Program Evaluation Specialist Supervisor. . . . .	.....	60.77	(60.77)
Juvenile Justice - Delinquency. . . . .	.....	134.40	(134.40)
Crime Commission Funds. . . . .	.....	173.58	(173.58)
Expert Witness. . . . .	.....	1,106.75	(1,106.75)
Continue EMS Research Assistance. . . . .	.....	4,300.90	(4,300.90)
Expert Witness 1980	111.41	9,689.42	(9,578.01)
Child Highway Safety Program.	22,767.09	19,969.00	2,798.09
Expert Witness Project.	12,613.55	34,301.62	(21,688.07)
Expert Witness FY 1982.	9,221.91	.....	9,221.91
Adult Basic Education Program	378.45	5,292.70	(4,914.25)
Individual Education Program. . . . .	.....	63,847.50	(63,847.50)
Education Department.	5,100.00	.....	5,100.00
Educational Services - Handicapped.	4,891.00	.....	4,891.00
N. H. Office Manpower Affairs	40,431.07	45,227.04	(4,795.97)
Sullivan City Rehabilitation.	70,820.29	129,348.34	(58,528.05)
WIN Matching Fund	500.00	2,001.00	(1,501.00)
National Long Term Care System.	452.71	1,121.72	(669.01)
Personnel Account . . . . .	.....	74,858.73	(74,858.73)
Anti-recession Funds. . . . .	.....	10,995.01	(10,995.01)
Project Senior Sight Assistance . . . . .	.....	904.74	(904.74)
Employment Security Administration.	34,123.37	85,758.77	(51,635.40)
New England Regional Commission . . . . .	.....	1,667.00	(1,667.00)
State's Solid Waste Program	2,100.00	5,000.00	(2,900.00)
Water Supply and Pollution. . . . .	.....	18,661.24	(18,661.24)
Part-time Librarian FY 1981 . . . . .	.....	8,086.00	(8,086.00)
Transfer from Mental Health	675,287.00	.....	675,287.00
Grant from State Library. . . . .	.....	7,788.50	(7,788.50)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>INTERAGENCY GRANTS (Cont.)</u>			
Administration.	\$ 12,222.65	\$ 373,359.65	\$ (361,137.00)
Mental Health Development Service Plan.	80,304.92	12,779.49	67,525.43
Individual Educational Program.	56,025.00	.....	56,025.00
State Library	9,448.00	.....	9,448.00
State Library Funds	10,908.00	.....	10,908.00
Expert Witness Project.	22,762.62	.....	22,762.62
Marine Resources Strategy	8,035.94	.....	8,035.94
Total.	<u>1,318,012.52</u>	<u>1,371,797.81</u>	<u>(53,785.29)</u>
 TOTAL SPECIAL FUND REVENUE BY SOURCE.	 <u>\$ 168,895,960.32</u>	 <u>\$ 165,859,617.61</u>	 <u>\$ 3,036,342.71</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-6

COMPARATIVE STATEMENT OF EXPENDITURES

Fiscal Year Ended June 30

GENERAL GOVERNMENT

	<u>1982</u>	<u>1981</u>	<u>Increase (Decrease)</u>
Executive	\$ 7,717,063.61	\$ 12,257,398.24	\$(4,540,334.63)
Commission on Crime and Delinquency	1,138,626.23	2,894,581.30	(1,755,955.07)
Department of Revenue	19,122.56	15,859.89	3,262.69
State Library . . . . .	.....	237.60	(237.60)
Total.	<u>8,874,812.42</u>	<u>15,168,077.03</u>	<u>(6,293,264.61)</u>

ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION

Agriculture	10,884.07	5,331.64	5,552.43
N. H. Youth Development Center. . . . .	.....	396.37	(396.37)
Parole Board. . . . .	.....	1,085.56	(1,085.56)
Civil Defense	32,901.84	27,705.81	5,196.03
Total.	<u>43,785.91</u>	<u>34,519.38</u>	<u>9,266.53</u>

RESOURCES PROTECTION AND DEVELOPMENT

Water Resources Board.	1.00	850.18	(849.18)
Resources and Economic Development.	338,392.58	234,931.51	103,461.07
Water Supply and Pollution.	1,862,465.91	1,542,615.46	319,850.45
Total.	<u>2,200,859.49</u>	<u>1,778,397.15</u>	<u>422,462.34</u>

TRANSPORTATION

Public Works and Highways	<u>6,283,059.00</u>	<u>6,060,392.26</u>	<u>222,666.74</u>
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HEALTH AND SOCIAL SERVICES

Employment Security.	7,841,472.91	7,358,854.30	482,618.61
Health and Welfare.	154,325,945.64	143,703,817.73	10,622,127.91
Cancer Commission	323.71	3,872.01	(3,548.30)
Council on Aging.	4,062,597.66	3,716,127.39	346,470.27
Total.	<u>166,230,339.92</u>	<u>154,782,671.43</u>	<u>11,447,668.49</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

EXHIBIT D-6

COMPARATIVE STATEMENT OF EXPENDITURES

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>DEBT SERVICE</u>			
Office of State Planning.	\$ 3,772.00	\$.....	\$ 3,772.00
Resources and Economic Development.	22,995.00	23,992.50	(997.50)
Turnpikes	7,327,900.00	7,349,250.00	(21,350.00)
Total.	<u>7,354,667.00</u>	<u>7,373,242.50</u>	<u>(18,575.50)</u>
<u>EDUCATION</u>			
Education	35,686,249.32	38,833,921.46	(3,147,672.14)
Commission on the Arts.	456,138.19	575,906.65	(119,768.46)
Total.	<u>36,142,387.51</u>	<u>39,409,828.11</u>	<u>(3,267,440.60)</u>
 TOTAL SPECIAL FUND EXPENDITURES	 <u>\$ 227,129,911.25</u>	 <u>\$ 224,607,127.86</u>	 <u>\$ 2,522,783.39</u>

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

GENERAL GOVERNMENT

	Balance June 30, 1981	Appropriations	Restricted Revenue
Executive Office.	\$.....	\$ 443.70	\$.....
Office of State Planning.	125,801.27	360,134.00	893,857.03
Employment and Training	86,303.74	19.50	6,530,125.93
N. H. Crime Commission.	173,574.48	.....	1,112,634.51
N. H. State Library	799.86	.....	.....
Revenue Administration.	49,495.53	.....	38,546.86
Total.	<u>435,974.88</u>	<u>360,597.20</u>	<u>8,575,164.33</u>

ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION

Agriculture Department.	6,639.99	.....	11,568.00
N. H. Youth Development Center.	3.63	.....	.....
Civil Defense	472.23	.....	31,382.72
Total.	<u>7,115.85</u>	<u>.....</u>	<u>42,950.72</u>

RESOURCES PROTECTION AND DEVELOPMENT

Water Resources Board	29,035.65	.....	( 16,567.02)
DRED Business Administration.	282,492.01	.....	498,187.33
Water Pollution Commission.	39,345.69	.....	1,823,121.24
Total.	<u>350,873.35</u>	<u>.....</u>	<u>2,304,741.55</u>

TRANSPORTATION

Public Works.	<u>426,688.23</u>	<u>.....</u>	<u>14,739,966.20</u>
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HEALTH AND SOCIAL SERVICES

Department of Employment Security	561,500.96	500,000.00	7,330,651.68
Division of Welfare	1,448,389.34	45,590,819.73	105,332,448.16
Cancer Commission	326.34	.....	.....
N. H. Council on Aging.	22,134.87	521,686.67	3,787,018.20

EXHIBIT D-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 443.70	\$ 443.70	\$.....	\$.....	\$.....
.....	1,379,792.30	1,227,612.93	34,315.02	63,976.69	53,887.66
.....	6,616,449.17	6,492,778.98	1,504,642.10	.....	( 1,380,971.91)
.....	1,286,208.99	1,138,626.23	426,287.92	33,741.02	(312,446.18)
.....	799.86	.....	.....	.....	799.86
(11,787.06)	76,255.33	19,122.58	.....	5,629.51	51,503.24
(11,787.06)	9,359,949.35	8,878,584.42	1,965,245.04	103,347.22	(1,587,227.33)
.....	18,207.99	10,884.07	.....	.....	7,323.92
.....	3.63	.....	.....	.....	3.63
.....	31,854.95	32,901.84	.....	.....	( 1,046.89)
.....	50,066.57	43,785.91	.....	.....	6,280.66
(35,000.00)	(22,531.37)	1.00	.....	.....	( 22,532.37)
11,787.06	792,466.40	361,387.58	4,545.35	187,824.09	238,709.38
2,590.18	1,865,057.11	1,862,465.91	4,309.46	.24	(1,718.50)
(20,622.76)	2,634,992.14	2,223,854.49	8,854.81	187,824.33	214,458.51
(578,865.66)	14,587,788.77	13,610,959.00	322,897.57	.....	653,932.20
(106,996.65)	8,285,155.99	7,841,472.91	152,053.34	.....	291,629.74
(42,859.15)	152,328,798.08	149,771,333.01	1,782,393.82	577,119.15	197,952.10
.....	326.34	323.71	.....	.....	2.63
.....	4,330,839.74	4,062,597.66	322,092.47	252,062.21	(305,912.60)

STATE OF NEW HAMPSHIRE
SPECIAL FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriations	Restricted Revenue
<u>HEALTH AND SOCIAL SERVICES (Cont.)</u>			
Division of Public Health	\$ 92,888.20	\$ 456,924.59	\$ 1,385,779.53
Division of Mental Health	37,812.82	.....	1,072,083.91
Laconia State School.	15,987.86	.....	65,473.00
N. H. Hospital.	145,056.02	.....	164,099.10
Alcohol and Drug Abuse.	303,321.45	.....	1,028,710.91
Total.	<u>2,627,417.86</u>	<u>47,069,430.99</u>	<u>120,166,264.49</u>
<u>EDUCATION</u>			
Education Business Administration	4,359,492.15	11,671,933.05	22,452,325.05
N. H. Distributing Agency	140,997.47	.....	197,629.48
N. H. Commission on the Arts.	27,635.68	53,351.38	416,918.50
Total.	<u>4,528,125.30</u>	<u>11,725,284.43</u>	<u>23,066,873.03</u>
 TOTAL SPECIAL FUND STATEMENT OF APPROPRIATION OPERATIONS	 <u>\$ 8,376,195.47</u>	 <u>\$ 59,155,312.62</u>	 <u>\$168,895,960.32</u>

EXHIBIT D-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$(52,270.70)	\$ 1,883,321.62	\$ 1,629,332.59	\$ 286,802.75	\$ 96,690.71	\$(129,504.43)
.....	1,109,896.73	1,064,932.90	.....	.....	44,963.83
.....	81,460.86	45,373.96	2,250.01	.....	33,836.89
.....	309,155.12	180,829.69	5,963.88	.....	122,361.55
.....	1,332,032.36	1,634,143.49	200,706.31	.....	( 502,817.44)
<u>(202,126.50)</u>	<u>169,660,986.84</u>	<u>166,230,339.92</u>	<u>2,752,262.58</u>	<u>925,872.07</u>	<u>(247,487.73)</u>
52,704.36	38,536,454.61	35,483,313.50	213,510.35	2,378,915.06	460,715.70
.....	338,626.95	202,935.82	5,607.00	.....	130,084.13
.....	497,905.56	456,138.19	43,946.54	514.51	(2,693.68)
<u>52,704.36</u>	<u>39,372,987.12</u>	<u>36,142,387.51</u>	<u>263,063.89</u>	<u>2,379,429.57</u>	<u>588,106.15</u>
<u>\$(760,697.62)</u>	<u>\$235,666,770.79</u>	<u>\$227,129,911.25</u>	<u>\$ 5,312,323.89</u>	<u>\$ 3,596,473.19</u>	<u>\$(371,937.54)</u>

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS
BALANCE SHEET

EXHIBIT E-1

<u>ASSETS</u>	<u>June 30, 1982</u>	<u>June 30, 1981</u>
Cash and Temporary Investments	\$ 6,166,321	\$ 8,380,558
Total Assets	<u>\$ 6,166,321</u>	<u>\$ 8,380,558</u>
<u>LIABILITIES AND FUND EQUITY</u>		
FUND EQUITY:		
Fund Balance:		
Unappropriated Surplus	\$ 6,166,321	\$ 8,380,558
Total Liabilities and Fund Equity	<u>\$ 6,166,321</u>	<u>\$ 8,380,558</u>

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS

EXHIBIT E-2

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
<u>FOREST CONSERVATION SINKING FUND</u>			
<u>Special Taxes</u>			
Bonded Debt Tax - Towns and Cities	\$ 6,874.95	\$ 23,830.43	\$ (16,955.48)
Total Forest Conservation Sinking Fund.	<u>\$ 6,874.95</u>	<u>\$ 23,830.43</u>	<u>\$ (16,955.48)</u>
<u>EASTERN NEW HAMPSHIRE TURNPIKE SINKING FUND</u>			
Interest on Deposits.	\$.....	\$ 116,038.33	\$ (116,038.33)
Tolls	7,569,985.23	6,415,036.94	1,154,948.29
Miscellaneous	21,821.40	53,355.39	(31,533.99)
Total Eastern New Hampshire Turnpike Sinking Fund	<u>\$ 7,591,806.63</u>	<u>\$ 6,584,430.66</u>	<u>\$ 1,007,375.97</u>
<u>CENTRAL NEW HAMPSHIRE TURNPIKE SINKING FUND</u>			
Interest on Deposits.	\$ 357,510.50	\$ 168,725.69	\$ 188,784.81
Tolls	7,067,353.14	6,597,547.74	469,805.40
Miscellaneous	80,806.43	55,349.04	25,457.39
Total Central New Hampshire Turnpike Sinking Fund	<u>\$ 7,505,670.07</u>	<u>\$ 6,821,622.47</u>	<u>\$ 684,047.60</u>
<u>STATE OFFICE BUILDING</u>	<u>\$ 89,480.00</u>	<u>\$ 91,860.00</u>	<u>\$ (2,380.00)</u>
<u>SKYHAVEN HANGER SINKING FUND.</u>	<u>\$ 12,050.00</u>	<u>\$ 12,750.00</u>	<u>\$ (700.00)</u>

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS

EXHIBIT E-3

COMPARATIVE STATEMENT OF EXPENDITURES

	<u>Fiscal Year Ended June 30</u>		<u>Increase (Decrease)</u>
	<u>1982</u>	<u>1981</u>	
State Office Building Sinking Fund.	\$ 89,480.00	\$ 91,860.00	\$(2,380.00)
Eastern New Hampshire Turnpike Sinking Fund	10,376,726.82	7,174,105.22	3,202,621.60
Central New Hampshire Turnpike Sinking Fund	<u>6,613,293.72</u>	<u>5,651,008.29</u>	<u>962,285.43</u>
TOTAL SINKING FUND EXPENDITURES.	<u>\$ 17,079,500.54</u>	<u>\$ 12,916,973.51</u>	<u>\$ 4,162,527.03</u>

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - BUDGETARY BASIS

STATEMENT OF SINKING FUND OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance <u>June 30, 1981</u>	<u>Revenue</u>
EASTERN NEW HAMPSHIRE TURNPIKE SINKING FUND	\$(862,298.19)	\$ 7,591,806.63
CENTRAL NEW HAMPSHIRE TURNPIKE SINKING FUND	8,887,694.72	7,505,670.07
FOREST CONSERVATION SINKING FUND.	333,743.68	6,874.95
STATE OFFICE BUILDING SINKING FUND. . . . .	.....	89,480.00
SKYHAVEN HANGER SINKING FUND.	<u>21,418.15</u>	<u>12,050.00</u>
TOTAL SINKING FUND OPERATIONS.	<u>\$ 8,380,558.36</u>	<u>\$ 15,205,881.65</u>

EXHIBIT E-4

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Retirement</u>	<u>Expense and Interest</u>	<u>Total Expenditures</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 6,729,508.44	\$ 1,800,000.00	\$ 8,576,726.82	\$ 10,376,726.82	\$ (3,647,218.38)
.....	16,393,364.79	1,600,000.00	5,013,293.72	6,613,293.72	9,780,071.07
(340,618.63)	.....	.....	.....	.....	.....
.....	89,480.00	85,000.00	4,480.00	89,480.00	.....
.....	<u>33,468.15</u>	.....	.....	.....	<u>33,468.15</u>
<u>\$ (340,618.63)</u>	<u>\$ 23,245,821.38</u>	<u>\$ 3,485,000.00</u>	<u>\$ 13,594,500.54</u>	<u>\$ 17,079,500.54</u>	<u>\$ 6,166,320.84</u>

STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - EASTERN NEW HAMPSHIRE TURNPIKE - BUDGETARY BASIS

EXHIBIT E-5

SUMMARY OF REVENUE AND EXPENDITURES
Fiscal Year Ended June 30, 1982

REVENUE

Tolls.	\$ 7,569,985.23	
Miscellaneous.	<u>21,821.40</u>	
Total Revenue		\$ 7,591,806.63

EXPENDITURES

Permanent Personnel Services	1,210,508.71	
Current Expense.	910,986.30	
Equipment.	50,228.88	
Other Personnel Services	160,901.32	
Travel	2,533.90	
Benefits	253,742.18	
Permanent Improvements	197,587.60	
Debt Service	6,980,750.00	
Traffic - State Police	237,202.11	
Other.	<u>372,285.82</u>	
Total Expenditures.		<u>10,376,726.82</u>

NET REVENUE.		<u><u>\$ (2,784,920.19)</u></u>
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STATE OF NEW HAMPSHIRE
DEBT SERVICE FUND - CENTRAL NEW HAMPSHIRE TURNPIKE - BUDGETARY BASIS

SUMMARY OF REVENUE AND EXPENDITURES
Fiscal Year Ended June 30, 1982

REVENUE

Tolls	\$ 7,067,353.14	
Interest on Deposits	357,510.50	
Miscellaneous	<u>80,806.43</u>	
Total Revenue		\$ 7,505,670.07

EXPENDITURES

Permanent Personnel Services	1,012,013.85	
Current Expenses	693,478.85	
Equipment	94,945.39	
Other Personnel Services	82,172.18	
Travel	1,986.15	
Benefits	211,272.33	
Permanent Improvements	812,838.00	
Debt Service	3,166,250.00	
Traffic - State Police	341,339.59	
Other	<u>196,997.38</u>	
Total Expenditures		<u>6,613,293.72</u>

NET REVENUE		<u>\$ 892,376.35</u>
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STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1982

EXHIBIT F-1

<u>ASSETS</u>	<u>June 30, 1982</u>	<u>June 30, 1981</u>
Cash and Temporary Investments	\$(3,285,890)	\$ 7,279,984
Accounts Receivable	467,674	122,254
Bonds Authorized and Unissued	<u>75,995,562</u>	<u>88,795,606</u>
Total Assets	<u>\$ 73,177,346</u>	<u>\$ 96,197,844</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Accounts Payable	\$ 1,334,188	\$ 663,112
Temporary Loans	<u>25,000,000</u>	<u>10,000,000</u>
Total Liabilities	26,334,188	10,663,112
FUND EQUITY:		
Fund Balance:		
Reserve for Encumbrances	26,647,601	13,506,420
Unexpended Balance of Appropriation	<u>20,195,557</u>	<u>72,028,312</u>
Total Fund Equity	<u>46,843,158</u>	<u>85,534,732</u>
Total Liabilities and Fund Equity	<u>\$ 73,177,346</u>	<u>\$ 96,197,844</u>

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-2

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	Fiscal Year Ended June 30	
	1982	1981
REVENUES:		
Grants from the Federal Government	\$ 4,764,262	\$ 11,523,632
Grants from Private & Local Sources	204,041	160,398
Total Revenues	4,968,303	11,684,030
OTHER FINANCING SOURCES:		
Transfers from General	166,453	975,071
Transfers from Highway	.....	37,327
Transfers from Eastern New Hampshire Turnpike	.....	63,156
Bonds Authorized	.....	16,031,912
Total Revenues and Other Sources	5,134,756	28,791,496
EXPENDITURES:		
General Government	408,381	1,394,852
Administration of Justice & Public Protection	3,832,258	2,077,266
Resources Protection & Development	7,414,334	6,810,482
Transportation	1,046,155	363,204
Health & Social Services	196,162	747,637
Education	11,542,640	10,237,508
Capital Outlays	5,658,778	7,551,969
Total Expenditures	30,098,708	29,182,918
OTHER USES:		
Transfer to General	927,578	195,269
Bonds Authorized Reduction	12,800,044	.....
Total Expenditures and Other Uses	43,826,330	29,378,187
Excess of Expenditures and Other Uses Over (Under) Revenues and Other Sources	(38,691,574)	(586,691)
FUND BALANCE - July 1	85,534,732	86,121,423
FUND BALANCE - June 30	\$ 46,843,158	\$ 85,534,732

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-3

STATEMENT OF EXPENDITURES BY OBJECT

Fiscal Year Ended June 30

	1982	1981	Increase (Decrease)
<u>PERSONNEL SERVICES</u>			
Permanent Employees	\$.....	\$ 1,518	\$(1,518)
Temporary Employees	85,890	29,971	55,919
Professional Fees and Per Diem.	11,768,547	6,942,356	4,826,191
Overtime.	15,389	11,413	3,976
Other Personnel Services.	79,991	347,482	(267,491)
Longevity Payment - Temporary	200	.....	200
Total Personnel Services	<u>11,950,017</u>	<u>7,332,740</u>	<u>4,617,277</u>
<u>SUPPLIES AND MATERIALS</u>			
Supplies (Consumable)	136,024	142,596	(6,572)
Drugs and Medicine. . . . .	.....	3,473	(3,473)
Fuel (Non-Vehicular).	224	60	164
Highway Materials	<u>122,951</u>	<u>.....</u>	<u>122,951</u>
Total Supplies and Materials	<u>259,199</u>	<u>146,129</u>	<u>113,070</u>
<u>COMMUNICATIONS SERVICE</u>			
Telephone & Telegraph	1,769	1,217	552
Postage . . . . .	.....	18	(18)
Total Communications Service	<u>1,769</u>	<u>1,235</u>	<u>534</u>
<u>TRAVEL EXPENSE</u>			
<u>In-State Travel</u>			
Common Carriers. . . . .	.....	165	(165)
Meals.	99	648	(549)
Hotel.	61	770	(709)
Mileage, Privately Owned	29,167	29,081	86
Operation State Cars	148	1,391	(1,243)
Miscellaneous.	4	66	(62)
<u>Out-of-State Travel</u>			
Meals.	3	11	(8)
Mileage, Private Cars.	414	280	134
Miscellaneous.	62	71	(9)
Total Travel Expense.	<u>29,958</u>	<u>32,483</u>	<u>(2,525)</u>

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-3

STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>TRANSPORTATION</u>	\$ 3,438	\$ 1,102	\$ 2,336
<u>PRINTING AND BINDING</u>	111	.....	111
<u>ADVERTISING</u>	2,579	1,957	622
<u>HEAT, LIGHT & POWER</u>	7,330	1,570	5,760
<u>RENTS & RENTALS</u>	10,260	7,545	2,715
<u>REPAIRS AND ALTERATIONS</u>			
Contract Repairs - Equipment.	45,680	161,560	(115,880)
Repairs (Buildings & Grounds)	1,103,326	2,179,055	(1,075,729)
Other Repairs	99	6,933	(6,834)
Maintenance Supplies - Equipment.	86,010	32,337	53,673
Maintenance Supplies - Buildings and Grounds.	188,338	205,207	(16,869)
Total Repairs and Alterations.	1,423,453	2,585,092	(1,161,639)
<u>MOTOR VEHICLE UPKEEP</u>	2,281	1,772	509
<u>CONTRACT EARNINGS</u>	1,068,307	998,546	69,761
<u>MISCELLANEOUS</u>			
Membership Fees . . . . .	.....	60	(60)
Miscellaneous	1,806,524	2,808,481	(1,001,957)
Total Miscellaneous.	1,806,524	2,808,541	(1,002,017)
<u>GRANTS AND SUBSIDIES</u>			
Interagency Grants.	3,814,544	4,413,613	(599,069)
FICA.	652	832	(180)
New Employees Retirement. . . . .	.....	283	(283)
Awards and Indemnities.	1,904,571	470,334	1,434,237
FICA - Temporary.	9,344	5,134	4,210
Blue Cross - Temporary.	2,944	388	2,556

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-3

STATEMENT OF EXPENDITURES BY OBJECT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GRANTS AND SUBSIDIES (Cont.)</u>			
New Retirement - Temporary.	\$.....	\$ 34	\$(34)
Grants.	1,552,207	2,800,685	(1,248,478)
Group I Retirement - Permanent.	532	.....	532
Group I Retirement - Temporary.	1,859	.....	1,859
United Life - Temporary.	(48)	.....	( 43)
Dental Benefits.	540	.....	540
Total Grants and Subsidies.	<u>7,287,145</u>	<u>7,691,303</u>	<u>(404,158)</u>
<u>DEBT SERVICE</u>			
Interest.	160,560	20,935	139,625
Debt Payment.	427,000	.....	427,000
Total Debt Service.	<u>587,560</u>	<u>20,935</u>	<u>566,625</u>
<u>CAPITAL OUTLAYS</u>			
Motor Vehicles.	74,002	3,945	70,057
Office Equipment and Furnishings.	112,932	141,126	(28,194)
Educational Equipment.	1,048,843	457,452	591,391
Construction Repair - Equipment.	121,328	823,860	(702,532)
Institutional Equipment.	47,637	148,599	(100,962)
Engineering Instruction and Equipment.	6,495	847	5,648
Land and Interest in Land.	151,484	645,946	(494,462)
Highway Contract Payment.	3,908,364	3,529,531	378,833
Miscellaneous Equipment.	183,708	1,682,267	(1,498,559)
Replacement - Other Equipment.	145	61,300	(61,155)
Replacement - Miscellaneous Equipment. . . . .	.....	57,095	(57,095)
Farm Implements and Equipment.	3,839	.....	3,839
Total Capital Outlays.	<u>5,658,777</u>	<u>7,551,968</u>	<u>(1,893,191)</u>
TOTAL CAPITAL PROJECTS FUND EXPENDITURES.	<u>\$ 30,098,708</u>	<u>\$ 29,182,918</u>	<u>\$ 915,790</u>

EXHIBIT F-4

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

ANALYSIS OF UNAPPROPRIATED SURPLUS
Fiscal Year Ended June 30, 1982

Unappropriated Surplus - June 30, 1981

\$ -0-

Adjustments

Credits to Surplus:

Bonds Authorized

\$ 22,380,574.72

Charges to Surplus:

Lapse of Bonds Authorized
Transfers to General Fund

\$ 35,180,618.83
64,383.28

35,245,002.11

12,864,427.39

Budget Summary

Appropriations Net of Estimated Revenue
Less: Lapses

22,377,753.00
(35,242,180.39)

(12,864,427.39)

Unappropriated Surplus - June 30, 1982

\$ -0-

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

GRANTS FROM FEDERAL GOVERNMENT

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
Repair, Removal of Buildings.	\$ 63,973.69	\$ 52,787.28	\$ 11,186.41
Commercial Fish Pier Facilities	8,067.61	784.49	7,283.12
Mt. Washington Summit Facilities.	417,356.22	223,376.05	193,980.17
Keene Taxiway . . . . .	.....	7,287.50	(7,287.50)
Lebanon-Runway 18-36.	89,053.63	.....	89,053.63
Laconia Master Plan	4,932.00	9,560.39	(4,628.39)
Miscellaneous Land Purchases. . . . .	.....	1,346.44	(1,346.44)
Echo Lake Park. . . . .	.....	1,061.75	(1,061.75)
Franconia Notch State Park.	1,383.73	13,029.93	(11,646.20)
Security Screens & Doors. . . . .	.....	15,228.11	(15,228.11)
Grill Gates	831.45	2,496.99	(1,665.54)
Truck and Railroad Gates.	5,111.64	12,388.36	(7,276.72)
Replace Wall Tower.	1,437.50	43,889.42	(42,451.92)
Recreation Yard . . . . .	.....	44,009.38	(44,009.38)
Gymnasium . . . . .	.....	25,242.46	(25,242.46)
Sugar River Watershed Site D-2.	452,741.67	2,747.40	449,994.27
Souhegan River Watershed Site 19.	34,052.87	5,451.00	28,601.87
Land ILS.	5,178.59	44,770.73	(39,592.14)
Major Repairs - Rebuild RW17. . . . .	.....	176,028.72	(176,028.72)
Rehabilitate Taxiway RW2-20 . . . . .	.....	6,568.36	(6,568.36)
Bear Brook Bathhouse.	18,929.64	110,606.10	(91,676.46)
Land Acquisition.	126,178.01	41,500.00	84,678.01
Innholding and Forest Land. . . . .	.....	166,500.00	(166,500.00)
Master Plan	2,123.69	8,340.96	(6,217.27)
Runway South. . . . .	.....	13,835.35	(13,835.35)
Architecture and Engineering.	3,111.25	.....	3,111.25
Construction First Year	123,915.75	.....	123,915.75
Electronic Aids Runway Lights	11,223.00	.....	11,223.00

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-5

COMPARATIVE STATEMENT OF REVENUE BY SOURCE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>GRANTS FROM FEDERAL GOVERNMENT (Cont.)</u>			
Regional Waste Treatment.	\$ 3,195,386.42	\$ 8,523,056.48	\$(5,327,670.06)
Gardner Memorial Park . . . . .	.....	24.00	(24.00)
Group Campings. . . . .	.....	3,469.51	(3,469.51)
Pisgah Wilderness	24,646.44	41,278.56	(16,632.12)
Concord Airport	14,240.00	.....	14,240.00
Rochester Airport	11,208.44	.....	11,208.44
Lebanon Regional Airport.	65,262.60	.....	65,262.60
Mt. Monadnock - Gap Land Acquisition.	24,928.56	33,358.00	(8,429.44)
Federal Capital Cost.	58,987.04	1,893,608.61	(1,834,621.57)
Total.	<u>4,764,261.44</u>	<u>11,523,632.33</u>	<u>(6,759,370.89)</u>
<u>GRANTS FROM LOCAL GOVERNMENT</u>			
Regional Waste Treatment.	167,778.92	136,274.69	31,504.23
Towns and Cities Capital Cost	33,748.87	23,311.94	10,436.93
Municipal Income.	2,513.55	811.42	1,702.13
Total.	<u>204,041.34</u>	<u>160,398.05</u>	<u>43,643.29</u>
TOTAL CAPITAL PROJECTS FUND	<u>\$ 4,968,302.78</u>	<u>\$ 11,684,030.38</u>	<u>\$(6,715,727.60)</u>

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-6

COMPARATIVE STATEMENT OF EXPENDITURES

Fiscal Year Ended June 30

GENERAL GOVERNMENT

	1982	1981	Increase (Decrease)
State Treasurer	\$ 478.80	\$ 250,518.65	\$(250,039.85)
Legislative Accounting.	62,323.90	62,327.26	(3.36)
Buildings and Grounds	360,707.02	1,077,881.65	(717,174.63)
Secretary of State. . . . .	.....	1,300.00	(1,300.00)
Total General Government	<u>423,509.72</u>	<u>1,392,027.56</u>	<u>(968,517.84)</u>

ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION

Chief Justice	70,030.02	365,091.07	(295,061.05)
Attorney General.	5,722.19	33,352.01	(27,629.82)
Safety.	184,884.01	961,229.44	(776,345.43)
N. H. Youth Development Center.	93,280.52	156,370.40	(63,089.88)
State Prison.	1,610,762.16	822,220.78	788,541.38
Adjutant General. . . . .	.....	93,643.78	(93,643.78)
Labor Department.	26,727.00	53,168.00	(26,441.00)
Liquor Commission	1,454,226.41	2,212,432.98	(758,206.57)
Agriculture Department.	1,904,571.29	470,334.19	1,434,237.10
Police Standards and Training	92,189.74	.....	92,189.74
Total Administration of Justice & Public Protection	<u>5,442,393.34</u>	<u>5,167,842.65</u>	<u>274,550.69</u>

RESOURCES PROTECTION AND DEVELOPMENT

Water Resources Board	992,165.57	307,297.01	684,868.56
Resources and Economic Development.	1,833,412.78	1,617,140.03	216,272.75
Water Supply and Pollution.	4,808,688.49	5,173,104.69	(364,416.20)
Total Resources Protection and Development	<u>7,634,266.84</u>	<u>7,097,541.73</u>	<u>536,725.11</u>

TRANSPORTATION

Port Authority. . . . .	.....	10,193.73	(10,193.73)
Aeronautics Commission.	223,107.77	281,672.69	(58,564.92)
Public Works.	1,312,847.24	412,600.23	900,247.01
N. H. Transportation Authority. . . . .	.....	68,375.00	(68,375.00)
Total Transportation	<u>1,535,955.01</u>	<u>772,841.65</u>	<u>763,113.36</u>

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

EXHIBIT F-6

COMPARATIVE STATEMENT OF EXPENDITURES

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
<u>HEALTH AND SOCIAL SERVICES</u>			
Health and Welfare.	\$.....	\$ 10,251.90	\$(10,251.90)
Home for the Elderly.	53,183.80	175,812.34	(122,628.54)
Laconia State School and Training Center.	336,496.96	614,348.59	(277,851.63)
N. H. Hospital.	120,874.72	496,075.61	(375,200.89)
N. H. Veterans Home	15,124.00	100,122.00	(84,998.00)
Total Health and Social Services	<u>525,679.48</u>	<u>1,396,610.44</u>	<u>(870,930.96)</u>
<u>EDUCATION</u>			
University System	3,809,906.04	4,413,612.81	(603,706.77)
Education Business Administration	2,323,700.90	5,102,417.80	(2,778,716.90)
N. H. Vocational Technical - Claremont.	46,946.41	16,713.48	30,232.93
N. H. Vocational Technical - Manchester	1,284,831.34	2,467,881.09	(1,183,049.75)
N. H. Vocational Technical - Portsmouth	4,904,973.27	108,550.24	4,796,423.03
N. H. Technical Institute - Concord	96,103.75	92,040.85	4,062.90
N. H. Vocational Technical - Laconia.	492,738.77	985,281.99	(492,543.22)
N. H. Vocational Technical - Nashua	125,363.29	103,023.16	22,340.13
N. H. Vocational Technical - Berlin	864,779.71	45,597.84	819,181.87
Total Education.	<u>13,949,343.48</u>	<u>13,335,119.26</u>	<u>614,224.22</u>
<u>DEBT SERVICE</u>			
Safety.	<u>587,560.00</u>	<u>20,935.00</u>	<u>566,625.00</u>
TOTAL CAPITAL FUND EXPENDITURES	<u>\$ 30,098,707.87</u>	<u>\$ 29,182,918.29</u>	<u>\$ 915,789.58</u>

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	Balance June 30, 1981	Appropriations	Restricted Revenue
<u>GENERAL GOVERNMENT</u>			
Legislative Facilities Committee.	\$ 6,452.39	\$.....	\$.....
Legislative Facilities Accounting	62,283.40	.....	.....
Buildings and Grounds	726,139.18	1,725,000.00	.....
Secretary of State.	24,500.00	.....	.....
State Treasury. . . . .	.....	.....	.....
N. H. Retirement System	20,000,000.00	.....	.....
Total.	<u>20,819,374.97</u>	<u>1,725,000.00</u>	<u>.....</u>
<u>ADMINISTRATION OF JUSTICE AND PUBLIC PROTECTION</u>			
Chief Justice	72,658.93	.....	.....
Adjutant General's Office	5,056.22	.....	.....
Agriculture Department.	2,529,665.81	.....	.....
Attorney General's Office	6,800.50	.....	.....
Department of Safety.	178,773.03	.....	.....
Labor Department.	35,407.00	.....	.....
N. H. Youth Development Center.	87,594.64	.....	.....
N. H. State Prison.	6,175,461.44	1,027,500.00	7,380.59
Liquor Commission	2,860,197.85	180,000.00	.....
Police Standards and Training	1,424,400.00	.....	.....
Total.	<u>13,376,015.42</u>	<u>1,207,500.00</u>	<u>7,380.59</u>
<u>RESOURCES PROTECTION AND DEVELOPMENT</u>			
Water Resources Board	850,018.34	2,528,300.00	486,794.54
DRED Business Administration.	2,188,720.67	3,095,000.00	685,463.90
Water Pollution Commission.	120,581.95	673,000.00	3,585,441.80
Fish and Game Commission. . . . .	.....	500.00	.....
Total.	<u>3,159,320.96</u>	<u>6,296,800.00</u>	<u>4,757,700.24</u>

EXHIBIT F-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 6,452.39	\$ 4,520.50	\$.....	\$.....	\$ 1,931.89
.....	62,283.40	57,803.40	4,480.00	.....	.....
.....	2,451,139.18	360,707.02	381,023.41	103,567.73	1,605,841.02
.....	24,500.00	.....	.....	24,500.00	.....
478.80	478.80	478.80	.....	.....	.....
.....	20,000,000.00	.....	.....	20,000,000.00	.....
<u>478.80</u>	<u>22,544,853.77</u>	<u>423,509.72</u>	<u>385,503.41</u>	<u>20,128,067.73</u>	<u>1,607,772.91</u>
13,000.00	85,658.93	70,030.02	10,915.90	4,713.01	.....
.....	5,056.22	.....	.....	5,056.22	.....
.....	2,529,665.81	1,904,571.29	.....	.....	625,094.52
.....	6,800.50	5,722.19	949.00	129.31	.....
6,500.00	185,273.03	184,884.01	373,604.62	100.57	(373,316.17)
.....	35,407.00	26,727.00	.....	8,680.00	.....
.....	87,594.64	93,280.52	45,518.23	(51,204.11)	.....
.....	7,210,342.03	1,610,762.16	4,359,613.38	57,392.29	1,182,574.20
.....	3,040,197.85	1,454,226.41	148,592.59	490,221.50	947,157.35
92,189.74	1,516,589.74	92,189.74	1,912,240.00	.....	( 487,840.00)
<u>111,689.74</u>	<u>14,702,585.75</u>	<u>5,442,393.34</u>	<u>6,851,433.72</u>	<u>515,088.79</u>	<u>1,893,669.90</u>
.....	3,865,112.88	992,165.57	11,826.93	30,569.94	2,830,550.44
.....	5,969,184.57	1,833,412.78	2,370,402.88	201,033.15	1,564,335.76
.....	4,379,023.75	4,969,248.49	7,184,559.20	.....	( 7,774,783.94)
.....	500.00	.....	.....	.....	500.00
<u>.....</u>	<u>14,213,821.20</u>	<u>7,794,826.84</u>	<u>9,566,789.01</u>	<u>231,603.09</u>	<u>(3,379,397.74)</u>

STATE OF NEW HAMPSHIRE
CAPITAL PROJECTS FUND - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

TRANSPORTATION

	Balance June 30, 1981	Appropriations	Restricted Revenue
N. H. Port Authority.	\$ 49,418.73	\$.....	\$.....
Aeronautics Commission.	636,017.26	131,607.00	203,221.95
N. H. Transportation Authority.	2,222,980.09	.....	.....
Public Works.	627,931.23	4,600,465.00	.....
Total.	<u>3,536,347.31</u>	<u>4,732,072.00</u>	<u>203,221.95</u>

HEALTH AND SOCIAL SERVICES

N. H. Veterans Home	10,878.00	95,000.00	.....
N. H. Home for the Elderly.	168,553.24	140,000.00	.....
Laconia State School.	442,582.98	224,000.00	.....
N. H. Hospital.	221,963.82	98,000.00	.....
Health and Welfare - Business Administration.	8,991.24	.....	.....
Total.	<u>852,969.28</u>	<u>557,000.00</u>	<u>.....</u>

EDUCATION

University System	3,769,904.94	5,819,000.00	.....
Education Business Administration	28,610,623.30	1,000,000.00	.....
N. H. Vocational Technical College - Manchester	1,243,127.08	224,586.00	.....
N. H. Vocational Technical College - Portsmouth	7,987,071.76	28,950.00	.....
N. H. Technical Institute - Concord	38,665.32	434,500.00	.....
N. H. Vocational Technical College - Berlin	1,228,673.63	119,845.00	.....
N. H. Vocational Technical College - Laconia.	826,573.14	48,000.00	.....
N. H. Vocational Technical College - Claremont.	222.46	47,500.00	.....
N. H. Vocational Technical College - Nashua	85,842.84	137,000.00	.....
Total.	<u>43,790,704.47</u>	<u>7,859,381.00</u>	<u>.....</u>

TOTAL CAPITAL FUND STATEMENT OF APPROPRIATION OPERATIONS	<u>\$ 85,534,732.41</u>	<u>\$ 22,377,753.00</u>	<u>\$ 4,968,302.78</u>
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EXHIBIT F-7

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$.....	\$ 49,418.73	\$.....	\$.....	\$ 49,418.73	\$.....
.....	970,846.21	223,107.77	10,050.48	25,576.46	712,111.50
(2,222,980.09)	.....	.....	.....	.....	.....
1,427,069.49	6,655,465.72	1,739,847.24	1,208,698.50	579,373.13	3,127,546.85
(795,910.60)	7,675,730.66	1,962,955.01	1,218,748.98	654,368.32	3,839,658.35
.....	105,878.00	15,124.00	48,000.00	4,754.00	38,000.00
.....	308,553.24	53,183.80	141,076.80	60,584.69	53,707.95
.....	666,582.98	336,496.96	100,647.26	95,438.76	134,000.00
.....	319,963.82	120,874.72	126,712.55	66,349.55	6,027.00
.....	8,991.24	.....	.....	8,991.24	.....
.....	1,409,969.28	525,679.48	416,436.61	236,118.24	231,734.95
.....	9,588,904.94	3,809,906.04	1,688,192.19	272,504.19	3,818,302.52
.....	29,610,623.30	2,323,700.90	4,482,114.88	11,500,000.00	11,304,807.52
.....	1,467,713.08	1,284,831.34	162,128.00	17,142.92	3,610.82
.....	8,016,021.76	4,904,973.27	1,342,795.50	1,338,552.69	429,700.30
.....	473,165.32	96,103.75	179,510.40	28,502.64	169,048.53
(13,000.00)	1,335,518.63	864,779.71	163,162.06	32,814.63	274,762.23
.....	874,573.14	492,738.77	120,911.52	259,626.85	1,296.00
.....	47,722.46	46,946.41	.....	222.46	553.59
.....	222,842.84	125,363.29	69,874.95	27,567.84	36.76
(13,000.00)	51,637,085.47	13,949,343.48	8,208,689.50	13,476,934.22	16,002,118.27
<u>\$(696,742.06)</u>	<u>\$112,184,046.13</u>	<u>\$ 30,098,707.87</u>	<u>\$ 26,647,601.23</u>	<u>\$ 35,242,180.39</u>	<u>\$ 20,195,556.64</u>

STATE OF NEW HAMPSHIRE
COMBINING BALANCE SHEET - BUDGETARY BASIS
ALL ENTERPRISE FUNDS
JUNE 30, 1982

EXHIBIT I

<u>ASSETS</u>	<u>Liquor Commission</u>	<u>Sweepstakes Commission</u>	<u>June 30, 1982</u>	<u>June 30, 1981</u>
<u>Current Assets</u>				
Cash and/or Investments	\$ -	\$ 3,101,261	\$ 3,101,261	\$ 2,991,713
Cash Other	795,635	260,416	1,056,051	2,831,063
Revolving Funds	60,000	225,300	285,300	285,300
Accounts Receivable	739,677	273,172	1,012,849	773,549
Inventories	20,362,319	95,423	20,457,742	20,941,387
Total Current Assets	21,957,631	3,955,572	25,913,203	27,823,012
<u>Plant and Equipment</u>				
Land	1,109,346	-	1,109,346	1,109,346
Land Improvements	521,383	-	521,383	-
Buildings	5,034,082	-	5,034,082	4,058,036
Leasehold Improvements	288,124	-	288,124	248,751
Equipment	3,642,280	163,783	3,806,063	3,748,683
Less: Allowance for Depreciation & Amortization	(2,648,584)	(122,266)	(2,770,850)	(2,201,914)
Net Plant and Equipment	7,946,631	41,517	7,988,148	6,962,902
Construction in Progress	-	-	-	53,222
Total Assets	<u>\$ 29,904,262</u>	<u>\$ 3,997,089</u>	<u>\$ 33,901,351</u>	<u>\$ 34,839,136</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 8,100,603	\$ 283,287	\$ 8,383,890	\$ 8,251,924
Due to Other Funds	13,857,028	-	13,857,028	16,020,190
Prepaid Revenue	-	514,100	514,100	443,228
Other Liabilities	-	199,702	199,702	147,867
Total Liabilities	21,957,631	997,089	22,954,720	24,863,209
<u>Fund Equity</u>				
Contributions from Other Funds	10,774,659	-	10,774,659	9,216,780
Contributions to Other Funds	(275,164)	-	(275,164)	(275,164)
Retained Earnings (Deficit)	(2,552,864)	-	(2,552,864)	(1,981,447)
Designated Reserve for Distribution to Education	-	3,000,000	3,000,000	3,015,758
Total Liabilities and Fund Equity	<u>\$ 29,904,262</u>	<u>\$ 3,997,089</u>	<u>\$ 33,901,351</u>	<u>\$ 34,839,136</u>

STATE OF NEW HAMPSHIRE

EXHIBIT II

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

	PROPRIETARY FUND TYPES ENTERPRISE FUNDS		Total (Memorandum Only) Year Ended June 30, 1982	Total (Memorandum Only) Year Ended June 30, 1981
	Liquor Commission	Sweepstakes Commission		
REVENUES:				
Business License Taxes	\$ 5,348,974	\$ -	\$ 5,348,974	\$ 4,700,831
Fees	2,295,090	-	2,295,090	1,011,513
Public Service Enterprises	40,798,454	12,040,604	52,839,058	51,302,105
Miscellaneous	166,443	346,909	513,352	463,524
Total Revenues	48,608,961	12,387,513	60,996,474	57,477,973
EXPENDITURES:				
Personnel Services	7,936,954	823,353	8,760,307	8,266,035
Supplies and Materials	317,350	125,556	442,906	700,661
Communications Service	132,084	73,213	205,297	154,112
Travel Expense	77,762	139,143	216,905	155,456
Transportation	1,599	-	1,599	1,010,529
Printing & Binding	107,246	466,317	573,563	94,835
Advertising	31,734	155,410	187,144	249,110
Heat, Light and Power	401,597	-	401,597	343,458
Rent and Rentals	1,123,541	119,497	1,243,038	889,873
Repairs and Alterations	230,946	-	230,946	134,292
Motor Vehicle Upkeep	382	-	382	-
Miscellaneous	143,413	325,762	469,175	515,061
Grants and Subsidies	1,345,503	6,525,750	7,871,253	7,115,247
Capital Outlays	20,820	-	20,820	93,572
Total Expenditures	11,870,931	8,754,001	20,624,932	19,722,241
Excess (Deficit) Revenues Over Expenditures	36,738,030	3,633,512	40,371,542	37,755,732
Add-Plant & Equipment Costs Capitalized	103,653	-	103,653	171,752
Less - Depreciation	568,603	23,278	591,881	480,951
- Loss on Disposal of Plant and Equipment	2,814	-	2,814	88,767
Net Excess (Deficit) Revenues Over Expenditures	36,270,266	3,610,234	39,880,500	37,357,766
OTHER CHANGES IN RETAINED EARNINGS OR FUND EQUITY:				
Transfer to General Fund	36,738,030	-	36,738,030	34,717,039
Less - Plant and Equipment Costs Capitalized	103,653	-	103,653	171,752
Sub Total	(571,417)	3,610,234	3,038,817	2,468,975
DISTRIBUTION TO EDUCATION & GENERAL FUND	-	(3,625,992)	(3,625,992)	(3,785,205)
Net Increase (Decrease) in Retained Earnings Balance During the Year	(571,417)	(15,758)	(587,175)	(1,316,230)
Designated Reserve/Retained Earnings - July 1	(1,981,447)	3,015,758	1,034,311	2,350,541
Designated Reserve/Retained Earnings - June 30	<u>\$ (2,552,864)</u>	<u>\$ 3,000,000</u>	<u>\$ 447,136</u>	<u>\$ 1,034,311</u>

STATE OF NEW HAMPSHIRE
COMBINIG STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL ENTERPRISE FUNDS - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 1982

EXHIBIT III

SOURCE OF FUNDS	Liquor Commission	Sweepstakes Commission	June 30, 1982	June 30, 1981
<u>OPERATIONS</u>				
Net Income Before Transfers and Distribution to Education and General Fund	\$ 36,166,613	\$ 3,610,234	\$ 39,776,847	\$ 37,357,766
Items Not Requiring use of working capital:				
Depreciation	568,603	23,278	591,881	480,951
Other	2,814	9,691	12,505	96,933
Total Financial Resources from Operations	36,738,030	3,643,203	40,381,233	37,935,650
Contributions from Other Funds	(2,163,162)	-	(2,163,162)	2,443,390
Total Source of Funds	34,574,868	3,643,203	38,218,071	40,379,040
<u>USES OF FUNDS</u>				
Acquisition of Fixed Assets	103,653	9,487	113,140	171,752
Distribution to Education and General Fund	-	3,625,992	3,625,992	3,785,205
Depreciation on Disposal of Fixed Assets	-	9,044	9,044	32,595
Operating Transfer to General Fund	36,634,377	-	36,634,377	34,717,039
Total Uses of Funds	36,738,030	3,644,523	40,382,553	38,706,591
Increase (Decrease) in Working Capital	<u>\$(2,163,162)</u>	<u>\$(1,320)</u>	<u>\$(2,164,482)</u>	<u>\$ 1,672,449</u>
<u>CHANGES IN COMPONENTS OF WORKING CAPITAL</u>				
Current Assets:				
Cash and/or Investments	\$(1,846,946)	\$ 181,482	\$(1,665,464)	\$(245,954)
Accounts Receivable	122,894	116,406	239,300	(129,278)
Inventories	(387,284)	(96,361)	(483,645)	4,190,330
Total Current Assets	(2,111,336)	201,527	(1,909,809)	3,815,098
Current Liabilities:				
Accrued Expenses	-	(74,353)	(74,353)	(119,494)
Other Liabilities	-	(112,880)	(112,880)	(42,279)
Accounts Payable	(51,826)	(15,614)	(67,440)	(1,980,876)
Total Current Liabilities	(51,826)	(202,847)	(254,673)	(2,142,649)
Increase (Decrease) in Working Capital	<u>\$(2,163,162)</u>	<u>\$(1,320)</u>	<u>\$(2,164,482)</u>	<u>\$ 1,672,449</u>

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE STATE LIQUOR COMMISSION
BALANCE SHEET
JUNE 30, 1982

EXHIBIT G-1

<u>ASSETS</u>	<u>June 30, 1982</u>	<u>June 30, 1981</u>
<u>Current Assets</u>		
Cash Other	\$ 795,635	\$ 2,642,581
Change Funds	48,550	48,550
Petty Cash Funds	1,665	1,665
Revolving Funds	9,785	9,785
Accounts Receivable	739,677	616,783
Inventories	20,362,319	20,749,603
Total Current Assets	21,957,631	24,068,967
<u>Plant and Equipment</u>		
Land	1,109,346	1,109,346
Land Improvements	521,383	-
Buildings	5,034,082	4,058,036
Leasehold Improvements	288,124	248,751
Equipment	3,642,280	3,584,696
Total	10,595,215	9,000,829
Less Allowances for Depreciation & Amortization	2,648,584	2,093,882
Net Plant and Equipment	7,946,631	6,906,947
Construction in Progress	-	53,222
Total Assets	<u>\$ 29,904,262</u>	<u>\$ 31,029,136</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 8,100,603	\$ 8,048,777
Due To Other Funds	13,857,028	16,020,190
Total Liabilities	21,957,631	24,068,967
<u>FUND EQUITY:</u>		
CONTRIBUTIONS FROM OTHER FUNDS	10,774,659	9,216,780
CONTRIBUTIONS TO OTHER FUNDS	(275,164)	(275,164)
RETAINED EARNINGS	(2,552,864)	(1,981,447)
Total Fund Equity	7,946,631	6,960,169
Total Liabilities and Fund Equity	<u>\$ 29,904,262</u>	<u>\$ 31,029,136</u>

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE LIQUOR COMMISSION
STATEMENT OF OPERATIONS AND ANALYSIS OF RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30,

EXHIBIT G-2

	<u>June 30, 1982</u>	<u>June 30, 1981</u>
SALES	\$ 149,681,507	\$ 142,071,930
Less: Forwarded to Legislative Funds	<u>1,644</u>	<u>5,332</u>
NET SALES	149,679,863	142,066,598
 COST OF GOODS SOLD	 <u>108,881,410</u>	 <u>101,475,633</u>
Gross Profit	40,798,453	40,590,965
 SELLING AND ADMINISTRATIVE		
Administration	1,299,424	1,259,999
Stores Operation	9,228,572	9,092,636
Warehouse	602,712	524,291
Workmen's Compensation	<u>81,267</u>	<u>97,211</u>
Total Selling and Administrative	11,211,975	10,974,137
 Income or (Loss) from Operations	 29,586,478	 29,616,828
 OTHER INCOME		
Sweepstakes Commission	155,683	134,814
Liquor Licenses	1,028,825	353,838
Wine Licenses	546,763	284,710
Miscellaneous	<u>15,422</u>	<u>14,055</u>
Total Other Income	1,746,693	787,417
 Operating Income (Loss)	 31,333,171	 30,404,245
 INCOME FROM BEER OPERATIONS		
Receipts from Beer Licenses (Net)	714,840	370,393
Beer Taxes and Fines	<u>5,348,974</u>	<u>4,700,830</u>
Total	6,063,814	5,071,223
Less Beer Administration Enforcement	<u>658,955</u>	<u>586,677</u>
Net Profit from Beer Operations	5,404,859	4,484,546
 Income (Loss) Before Depreciation and Other Charges	 36,738,030	 34,888,791
Less - Depreciation	568,603	458,016
- Loss on Disposal of Plant and Equipment	<u>2,814</u>	<u>88,767</u>
Net Income (Loss)	<u>\$ 36,166,613</u>	<u>\$ 34,342,008</u>
 Retained Earnings - July 1	 \$(1,981,447)	 \$(1,434,664)
Net Income	36,166,613	34,342,008
Less Equipment Acquisition Costs - Contributed from General Fund	103,653	171,752
Less Operating Transfer to General Fund	<u>36,634,377</u>	<u>34,717,039</u>
Retained Earnings - June 30	<u><u>\$(2,552,864)</u></u>	<u><u>\$(1,981,447)</u></u>

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE LIQUOR COMMISSION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT G-3

	<u>June 30, 1982</u>	<u>June 30, 1981</u>
<u>SOURCE OF FUNDS</u>		
<u>OPERATIONS</u>		
Net Income for the Year	\$ 36,166,613	\$ 34,342,008
Items Not Requiring Outlay of Funds:		
Depreciation	568,603	458,016
Other (Net)	<u>2,814</u>	<u>88,767</u>
Total Financial Resources from Operations	36,738,030	34,888,791
<u>CONTRIBUTED CAPITAL-WORKING CAPITAL-GENERAL FUND</u>	<u>(2,153,162)</u>	<u>2,443,390</u>
Total Source of Funds	<u>34,574,868</u>	<u>37,332,181</u>
<u>APPLICATION OF FUNDS</u>		
ACQUISITION OF PLANT AND EQUIPMENT	103,653	171,752
OPERATING TRANSFER TO THE GENERAL FUND	<u>36,634,377</u>	<u>34,717,039</u>
Total Application of Funds	<u>36,738,030</u>	<u>34,888,791</u>
Net Increase (Decrease) in Working Capital	<u>\$(2,163,162)</u>	<u>\$ 2,443,390</u>
<u>COMPONENT ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL</u>		
Cash	\$(1,846,946)	\$ 181,798
Receivables	122,894	24,116
Inventories	(387,284)	4,117,476
Accounts Payable	<u>(51,826)</u>	<u>(1,880,000)</u>
Net Increase (Decrease) in Working Capital	<u>\$(2,163,162)</u>	<u>\$ 2,443,390</u>

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - LIQUOR COMMISSION - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

GENERAL FUND

	<u>Balance</u> <u>June 30, 1981</u>	<u>Appropriations</u>	<u>Restricted</u> <u>Revenue</u>
Administration.	\$ 36,384.25	\$ 1,353,220.26	\$ 155,683.25
Stores Operations	120,133.23	9,820,407.76	.....
Warehouse	11,895.80	693,260.34	.....
Workmen's Compensation. . . . .	.....	81,266.81	.....
Regulation.	<u>2,184.11</u>	<u>731,373.32</u>	<u>.....</u>
Total Liquor Commission - General Fund	<u>\$ 170,597.39</u>	<u>\$ 12,679,528.49</u>	<u>\$ 155,683.25</u>

EXHIBIT G-4

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$(92,278.77)	\$ 1,453,008.99	\$ 1,334,444.36	\$ 74,177.98	\$ 10,586.65	\$ 33,800.00
97,181.60	10,037,722.59	9,279,623.10	61,593.52	665,505.97	31,000.00
4,768.84	709,924.98	602,712.13	29,549.40	77,663.45	.....
.....	81,266.81	81,266.81	.....	.....	.....
<u>6,688.33</u>	<u>740,245.76</u>	<u>676,537.13</u>	<u>2,421.86</u>	<u>61,286.77</u>	<u>.....</u>
<u>\$ 16,360.00</u>	<u>\$ 13,022,169.13</u>	<u>\$ 11,974,583.53</u>	<u>\$ 167,742.76</u>	<u>\$ 815,042.84</u>	<u>\$ 64,800.00</u>

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - LIQUOR COMMISSION - BUDGETARY BASIS

EXHIBIT G-5

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
PERSONNEL SERVICES.	\$ 7,936,954	\$ 7,541,050	\$ 395,904
SUPPLIES & MATERIALS.	317,350	313,477	3,873
COMMUNICATIONS SERVICE.	132,084	100,259	31,825
TRAVEL.	77,762	60,825	16,937
TRANSPORTATION.	1,599	1,010,529	(1,008,930)
ADVERTISING	31,734	68,053	(36,319)
HEAT, LIGHT AND POWER	401,597	341,600	59,997
RENTS AND RENTALS	1,123,541	774,406	349,135
REPAIRS AND ALTERATIONS	276,383	129,650	146,733
RETIREMENT & BENEFITS	1,345,503	1,091,621	253,882
CAPITAL OUTLAYS	78,355	72,217	6,138
MOTOR VEHICLE UPKEEP.	382	.....	382
PRINTING AND BINDING.	107,246	94,835	12,411
MISCELLANEOUS	144,093	110,464	33,629
TOTAL.	<u>\$ 11,974,583</u>	<u>\$ 11,708,986</u>	<u>\$ 265,597</u>

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - SWEEPSTAKES COMMISSION - BUDGETARY BASIS
BALANCE SHEET
JUNE 30, 1982

EXHIBIT G-6

<u>ASSETS</u>	<u>June 30, 1982</u>	<u>June 30, 1981</u>
CURRENT ASSETS:		
Cash and/or Investments	\$ 3,101,261	\$ 2,991,713
Cash Other	260,416	188,482
Revolving Funds	225,300	225,300
Accrued Interest Receivable	241,193	127,406
Accounts Receivable	29,582	26,521
Billings Due Commission	2,397	2,839
Inventories	95,423	191,784
Total Current Assets	<u>3,955,572</u>	<u>3,754,045</u>
PLANT AND EQUIPMENT:		
Equipment	163,783	163,987
Less: Allowance for Depreciation	122,266	108,032
Net Equipment	<u>41,517</u>	<u>55,955</u>
Total Assets	<u>\$ 3,997,089</u>	<u>\$ 3,810,000</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Due Agents	2,700	6,135
Reserve for Prizes	149,623	104,180
Prepaid Revenue	514,100	443,228
Accrued Expenses	166,797	102,271
Accrued Payroll	47,379	37,552
Vouchers Payable	116,490	100,876
Total Liabilities	<u>997,089</u>	<u>794,242</u>
FUND EQUITY:		
Designated Reserve for Distribution to Education	<u>3,000,000</u>	<u>3,015,758</u>
Total Liabilities and Fund Equity	<u>\$ 3,997,089</u>	<u>\$ 3,810,000</u>

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE SWEEPSTAKES COMMISSION
STATEMENT OF OPERATIONS AND RETAINED EARNINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

EXHIBIT G-7

	<u>June 30, 1982</u>	<u>June 30, 1981</u>
Gross Sales	\$ 14,121,374	\$ 11,816,813
Less: Sales Refurds and Adjustments	2,080,770	1,040,284
Adjusted Gross Sales	<u>12,040,604</u>	<u>10,776,529</u>
Cost of Sales:		
Prizes	<u>5,861,662</u>	<u>5,474,549</u>
Total Cost of Sales	<u>5,861,662</u>	<u>5,474,549</u>
Net Sales	<u>6,178,942</u>	<u>5,301,980</u>
Other Income:		
Interest on Investments	336,665	245,220
Miscellaneous	<u>10,244</u>	<u>6,619</u>
Total Other Income	<u>346,909</u>	<u>251,839</u>
Operating Expenses:		
Personnel Services	797,608	724,985
Benefits	135,854	105,866
Current Expenses	991,751	928,498
Commissions	516,287	450,191
Travel	139,143	94,631
Track Sales Offices	11,946	10,547
Centralized Data Processing	97,919	59,728
Liquor Commission	155,683	134,814
Depreciation	23,278	22,935
Miscellaneous	<u>46,148</u>	<u>5,866</u>
Total Operating Expenses	<u>2,915,617</u>	<u>2,538,061</u>
Net Income	<u>\$ 3,610,234</u>	<u>\$ 3,015,758</u>
Reserve for Distribution to School & General Fund		
Beginning of Year	\$ 3,015,758	\$ 3,785,205
Net Income	3,610,234	3,015,758
Distribution to Schools & General Fund	<u>(3,625,992)</u>	<u>(3,785,205)</u>
End of Year	<u>\$ 3,000,000</u>	<u>\$ 3,015,758</u>

STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE SWEEPSTAKES COMMISSION
STATEMENT OF CHANGES IN FINANCIAL POSITION - BUDGETARY BASIS
FOR THE FISCAL YEARS ENDED JUNE 30

EXHIBIT G-8

	<u>June 30, 1982</u>	<u>June 30, 1981</u>
<u>SOURCE OF FUNDS</u>		
<u>OPERATIONS:</u>		
Net Income Before Distribution to Education & General Fund	\$ 3,610,234	\$ 3,015,758
Disposal of fixed assets	9,691	8,166
Items not requiring the use of working capital:		
Depreciation	<u>23,278</u>	<u>22,935</u>
Total Financial Resources from Operations	3,643,203	3,046,859
 <u>USE OF FUNDS</u>		
Acquisition of fixed assets	9,487	-
Distribution to schools & General Fund	3,625,992	3,785,205
Depreciation on disposal of fixed assets	<u>9,044</u>	<u>32,595</u>
Total Uses of Funds	<u>3,644,523</u>	<u>3,817,800</u>
Increase (Decrease) in Working Capital	<u><u>\$ (1,320)</u></u>	<u><u>\$ (770,941)</u></u>
 <u>CHANGES IN COMPONENTS OF WORKING CAPITAL</u>		
Current Assets:		
Cash and/or Investments	\$ 181,482	\$(427,752)
Accounts Receivable	116,406	(153,394)
Inventories	<u>(96,361)</u>	<u>72,854</u>
Total Current Assets	201,527	(508,292)
Current Liabilities:		
Accrued Payroll	(9,827)	(37,552)
Vouchers Payable	(15,614)	(100,876)
Accrued Expenses	(64,526)	(81,942)
Due Agents	3,435	2,895
Prepaid Revenue	(70,872)	9,006
Reserve for Prizes	<u>(45,443)</u>	<u>(54,180)</u>
Total Current Liabilities	(202,847)	(262,649)
Increase (Decrease) in Working Capital	<u><u>\$ (1,320)</u></u>	<u><u>\$ (770,941)</u></u>

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - SWEEPSTAKES COMMISSION - BUDGETARY BASIS

STATEMENT OF APPROPRIATION OPERATIONS
Fiscal Year Ended June 30, 1982

	<u>Balance</u> <u>June 30, 1981</u>	<u>Appropriations</u>	<u>Restricted</u> <u>Revenue</u>
SWEEPSTAKES COMMISSION			
Special Revenue Account.	\$ 2,868,058.58	\$(836.00)	\$ 2,341,401.12
Beano - Lucky Seven. . . . .	.....	.....	576,934.05
Instant Sweeps Program . . . . .	.....	.....	4,109,623.49
Daily Numbers Game	346,319.65	.....	1,885,539.32
Workmens Compensation. . . . .	.....	836.00	.....
TOTAL SWEEPSTAKES STATEMENT OF APPROPRIATION OPERATIONS	<u>\$ 3,214,378.23</u>	<u>\$.....</u>	<u>\$ 8,913,497.98</u>

EXHIBIT G-9

<u>Transfers In (Out)</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Lapsed to Surplus</u>	<u>Balance June 30, 1982</u>
\$ 128,174.20	\$ 5,336,797.90	\$ 7,192,772.65	\$ 88,206.28	\$(4,031,159.74)	\$ 2,086,978.71
.....	576,934.05	239,235.62	1,448.36	.....	336,250.07
(78,513.75)	4,031,109.74	(50.00)	.....	4,031,159.74	.....
(49,660.45)	2,182,198.52	1,190,967.09	13,237.94	.....	977,993.49
.....	836.00	836.00	.....	.....	.....
<u>\$.....</u>	<u>\$ 12,127,876.21</u>	<u>\$ 8,623,761.36</u>	<u>\$ 102,892.58</u>	<u>\$.....</u>	<u>\$ 3,401,222.27</u>

STATE OF NEW HAMPSHIRE
ENTERPRISE FUND - SWEEPSTAKES COMMISSION - BUDGETARY BASIS

EXHIBIT G-10

COMPARATIVE STATEMENT OF EXPENDITURES BY OBJECT CODE

	Fiscal Year Ended June 30		Increase (Decrease)
	1982	1981	
PERSONNEL SERVICES.	\$ 795,159	\$ 690,811	\$ 104,348
SUPPLIES & MATERIALS.	125,141	458,405	(333,264)
COMMUNICATION SERVICE	71,837	64,691	7,146
TRAVEL.	134,634	95,072	39,562
PRINTING & BINDING.	417,833	.....	417,833
ADVERTISING	192,872	214,755	(21,883)
HEAT, LIGHT & POWER	440	381	59
RENT AND RENTALS.	128,412	124,782	3,630
REPAIRS AND ALTERATIONS	3,147	5,508	(2,361)
BENEFITS.	134,221	102,799	31,422
GRANTS & SUBSIDIES.	338,348	1,623,445	(1,285,097)
OTHER AWARDS & INDEMNITIES.	5,861,662	5,474,549	387,113
CAPITAL OUTLAYS	8,405	25,854	(17,449)
INDIRECT COST	18,533	97	18,436
MISCELLANEOUS	393,117	205,237	187,880
TOTAL	<u>\$ 8,623,761</u>	<u>\$ 9,086,386</u>	<u>\$(462,625)</u>

STATE OF NEW HAMPSHIRE
TRUST AND AGENCY FUNDS - BUDGETARY BASIS

BALANCE SHEET
ALL TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1982

	N. H. Retirement System	N. H. Hospital Trust Funds	N. H. Youth Development Center	Laconia State School / Training Center	N. H. Home for the Elderly	Proof of Financial Responsibility	Income Tax Withholding	Social Security Tax Withholding Account
<u>ASSETS</u>								
Cash	\$ 2,074,021	\$ 556,217	\$ 28,988	\$ 47,454	\$ 8,696	\$ 144,255	\$ 57,371	\$ 1,030,583
Other	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 2,074,021</u>	<u>\$ 556,217</u>	<u>\$ 28,988</u>	<u>\$ 47,454</u>	<u>\$ 8,696</u>	<u>\$ 144,255</u>	<u>\$ 57,371</u>	<u>\$ 1,030,583</u>
<u>LIABILITIES, RESERVES & FUND BALANCE</u>								
Fund Balance Reserve Member/ Employer Contributions	\$ 2,074,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trust Fund Balance	-	556,217	28,988	47,454	8,696	144,255	57,371	1,030,583
Total Liabilities, Reserve & Fund Balance Retained Earnings	<u>\$ 2,074,021</u>	<u>\$ 556,217</u>	<u>\$ 28,988</u>	<u>\$ 47,454</u>	<u>\$ 8,696</u>	<u>\$ 144,255</u>	<u>\$ 57,371</u>	<u>\$ 1,030,583</u>

EXHIBIT H-1

<u>Subscription</u> <u>U.S. Savings</u> <u>Bonds</u> <u>Employees</u>	<u>Japanese</u> <u>Charitable</u> <u>Fund</u>	<u>Motor Vehicle</u> <u>Road Toll</u> <u>Bond Account</u>	<u>N. H.</u> <u>Cancer</u> <u>Commission</u>	<u>N.H. Rural</u> <u>Rehabilitation</u> <u>Corp.</u>	<u>Special Fund</u> <u>For Second</u> <u>Injuries</u>	<u>Special Fund</u> <u>For Active</u> <u>Cases</u>	<u>Unclaimed</u> <u>Abandoned</u> <u>Property</u>	<u>OASI Wage</u> <u>Contribution</u> <u>Fund</u>	<u>Total</u>
\$ 19,359	\$ 39,912	\$ 1,000	\$ 37,912	\$ 102,008	\$ 69,072	\$ 49,265	\$ 12,142	\$ 550,559	\$ 4,828,814
-	-	-	-	1,857	-	-	-	-	1,857
<u>\$ 19,359</u>	<u>\$ 39,912</u>	<u>\$ 1,000</u>	<u>\$ 37,912</u>	<u>\$ 103,865</u>	<u>\$ 69,072</u>	<u>\$ 49,265</u>	<u>\$ 12,142</u>	<u>\$ 550,559</u>	<u>\$ 4,830,671</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,074,021
19,359	39,912	1,000	37,912	103,865	69,072	49,265	12,142	550,559	2,756,650
<u>\$ 19,359</u>	<u>\$ 39,912</u>	<u>\$ 1,000</u>	<u>\$ 37,912</u>	<u>\$ 103,865</u>	<u>\$ 69,072</u>	<u>\$ 49,265</u>	<u>\$ 12,142</u>	<u>\$ 550,559</u>	<u>\$ 4,830,671</u>

STATE OF NEW HAMPSHIRE
TRUST AND AGENCY FUNDS - BUDGETARY BASIS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1982

	N. H. Retirement System	N. H. Hospital Trust Funds	N. H. Youth Development Center	Laconia State School / Training Center	N. H. Home for the Elderly	Proof of Financial Responsibility	Income Tax Withholding	Social Security Tax Withholding Account
REVENUES:								
Contributions	\$ 46,335,494	\$ -	\$ -	\$ -	\$ -	\$ 108,318	\$ -	\$ -
Investment Income	315,904	80,196	2,053	23,474	675	-	-	72,164
Taxes/Bonds & Insurance Withheld	-	-	-	-	-	-	24,859,760	19,213,881
Other	-	-	-	-	-	-	-	-
Total Revenues	46,651,398	80,196	2,053	23,474	675	108,318	24,859,760	19,286,045
EXPENDITURES:								
Benefits and Refunds	31,229,322	82,274	1,003	-	-	98,054	-	-
Taxes/Bonds & Insurance Withheld	-	-	-	-	-	-	25,671,684	18,966,824
Other	791,246	-	-	-	-	-	-	66,965
OTHER DECREASES								
Transfer to Custodian	13,615,129	-	-	-	-	-	-	-
Total Expenditures & Other Decreases	45,635,697	82,274	1,003	-	-	98,054	25,671,684	19,033,789
Net Increase (Decrease) in Fund Balances for the Year	1,015,701	(2,078)	1,050	23,474	675	10,264	(811,924)	252,256
FUND BALANCES, July 1, 1981	1,058,320	558,295	27,938	23,980	8,021	133,991	869,295	778,327
FUND BALANCES, June 30, 1982	\$ 2,074,021	\$ 556,217	\$ 28,988	\$ 47,454	\$ 8,696	\$ 144,255	\$ 57,371	\$ 1,030,583

EXHIBIT H-2

Subscription U.S. Savings Bonds Employees	Japanese Charitable Fund	Motor Vehicle Road Toll Bond Account	N. H. Cancer Commission	N. H. Rural Rehabilitation Corp.	Special Fund For Second Injuries	Special Fund For Active Cases	Unclaimed Abandoned Property	OASI Wage Contribution Fund	Deferred Compensation	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,087,877	\$ 1,789,340	\$ 118,321,029
-	3,210	-	2,972	9,559	1,415	2,608	-	202,046	-	716,276
207,836	-	-	-	-	-	-	-	-	-	44,281,477
-	-	-	-	-	-	81,646	11,823	150,000	-	243,469
<u>207,836</u>	<u>3,210</u>	<u>-</u>	<u>2,972</u>	<u>9,559</u>	<u>1,415</u>	<u>84,254</u>	<u>11,823</u>	<u>70,439,923</u>	<u>1,789,340</u>	<u>163,562,251</u>
-	3,025	-	-	10,100	-	57,438	10,028	-	1,789,480	33,280,724
209,192	-	-	-	-	-	-	-	69,937,595	-	114,785,295
-	-	10,000	-	88	36,188	-	-	180,356	-	1,084,843
-	-	-	-	-	-	-	-	-	-	13,615,129
<u>209,192</u>	<u>3,025</u>	<u>10,000</u>	<u>-</u>	<u>10,188</u>	<u>36,188</u>	<u>57,438</u>	<u>10,028</u>	<u>70,117,951</u>	<u>1,789,480</u>	<u>162,765,991</u>
(1,356)	185	(10,000)	2,972	(629)	(34,773)	26,816	1,795	321,972	(140)	796,260
<u>20,715</u>	<u>39,727</u>	<u>11,000</u>	<u>34,940</u>	<u>104,494</u>	<u>103,845</u>	<u>22,449</u>	<u>10,347</u>	<u>228,587</u>	<u>140</u>	<u>4,034,411</u>
<u>\$ 19,359</u>	<u>\$ 39,912</u>	<u>\$ 1,000</u>	<u>\$ 37,912</u>	<u>\$ 103,865</u>	<u>\$ 69,072</u>	<u>\$ 49,265</u>	<u>\$ 12,142</u>	<u>\$ 550,559</u>	<u>\$ -</u>	<u>\$ 4,830,671</u>

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

EXHIBIT I-1

STATEMENT OF GENERAL LONG TERM DEBT
As of June 30, 1982

Amounts available and to be provided for the Retirement of Long Term Debt:	
Amount Available for Payment of Bonds	\$ 6,132,853
Amount to be Provided for Payment of Bonds - Various Funds	259,274,147
Amount to be Provided for Payment of Bonds - University of N. H.	27,033,000
Amount to be Provided for Payment of Water Pollution Contracts	<u>3,619,835</u>
 Total Available and to be Provided	 <u>\$ 296,059,835</u>
 General Long Term Debt Payable	
Bonds Payable	\$ 292,440,000
Water Pollution Contracts Payable	<u>3,619,835</u>
 Total Long Term Debt Payable	 <u>\$ 296,059,835</u>

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

EXHIBIT I-2

BOND DEBT SERVICE SCHEDULE
As of June 30, 1982

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal & Interest</u>
1983	\$ 20,770,000	\$ 18,402,173	\$ 39,172,173
1984	20,060,000	17,249,917	37,309,917
1985	19,510,000	16,114,808	35,624,808
1986	19,555,000	15,001,847	34,556,847
1987	17,465,000	13,896,463	31,361,463
1988	16,185,000	12,836,594	29,021,594
1989	15,310,000	11,829,190	27,139,190
1990	15,700,000	10,859,770	26,559,770
1991	15,840,000	9,861,523	25,701,523
1992	12,590,000	8,873,657	21,463,657
1993	12,560,000	8,063,593	20,623,593
1994	12,500,000	7,254,827	19,754,827
1995	11,950,000	6,447,593	18,397,593
1996	12,000,000	5,665,907	17,665,907
1997	10,805,000	4,879,753	15,684,753
1998	9,350,000	4,157,982	13,507,982
1999	8,175,000	3,504,888	11,679,888
2000	7,075,000	2,906,837	9,981,837
2001	6,825,000	2,371,487	9,196,487
2002	4,195,000	1,864,438	6,059,438
2003	4,210,000	1,602,950	5,812,950
2004	4,210,000	1,340,712	5,550,712
2005	4,010,000	1,078,475	5,088,475
2006	4,010,000	825,638	4,835,638
2007	2,890,000	572,800	3,462,800
2008	1,640,000	387,275	2,027,275
2009	1,550,000	264,250	1,814,250
2010	750,000	145,500	895,500
2011	750,000	72,750	822,750
	<u>\$ 292,440,000</u>	<u>\$ 188,333,597</u>	<u>\$ 480,773,597</u>

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

DEBT SERVICE
Fiscal Year 1982

	Total	General Fund	Highway Fund	Special Fund	Sinking Fund
Bond Principal - Appropriated	\$ 20,705,000.00	\$ 12,905,000.00	\$ 4,400,000.00	\$ 3,400,000.00	\$ -
- Unappropriated	785,000.00	-	-	-	785,000.00
Total Bond Principal	21,490,000.00	12,905,000.00	4,400,000.00	3,400,000.00	785,000.00
Bond Interest - Appropriated	17,448,977.50	11,641,827.50	1,879,250.00	3,927,900.00	-
- Unappropriated	2,123,580.00	-	-	-	2,123,580.00
Total Bond Interest Paid	19,572,557.50	11,641,827.50	1,879,250.00	3,927,900.00	2,123,580.00
Principal & Interest Payments to Bondholders	41,062,557.50	24,546,827.50	6,279,250.00	7,327,900.00	2,908,580.00
Less:					
Cash Received from U.N.H.					
- Bond Principal	1,516,560.00	1,516,560.00	-	-	-
- Bond Interest	1,385,518.02	1,385,518.02	-	-	-
NET PAYMENTS	<u>\$ 38,160,470.48</u>	<u>\$ 21,644,749.48</u>	<u>\$ 6,279,250.00</u>	<u>\$ 7,327,900.00</u>	<u>\$ 2,908,580.00</u>

STATE OF NEW HAMPSHIRE
GENERAL LONG TERM DEBT - BUDGETARY BASIS

EXHIBIT I-4

STATEMENT OF CHANGES IN GENERAL LONG TERM DEBT
Twelve Months Ended June 30, 1982

	Balance July 1, 1981	General Obligation Bonds Retired	Debt Service Fund Operations	Balance June 30, 1982
Amount Available in Debt Service Funds	\$ 8,025,397	\$ -	\$(1,892,544)	\$ 6,132,853
Amount to be Provided for Retirement of Long Term Debt - Various Funds	277,355,043	19,973,440	1,892,544	259,274,147
- University of N. H.	<u>28,549,560</u>	<u>1,516,560</u>	<u>-</u>	<u>27,033,000</u>
Total Available and to be Provided	<u>\$ 313,930,000</u>	<u>\$ 21,490,000</u>	<u>\$ -</u>	<u>\$ 292,440,000</u>
General Obligation Debt Payable: Serial Bonds	<u>\$ 313,930,000</u>	<u>\$ 21,490,000</u>	<u>\$ -</u>	<u>\$ 292,440,000</u>
Total General Obligations Debt Payable	<u>\$ 313,930,000</u>	<u>\$ 21,490,000</u>	<u>\$ -</u>	<u>\$ 292,440,000</u>

STATE OF NEW HAMPSHIRE
SUMMARY OF TAXES COLLECTED FOR TOWNS
Fiscal Year Ended June 30, 1982

	Undistributed Balance June 30, 1981	Adjustments/ Uncollected Assessments June 30, 1981	Assessed and Billed Fiscal 1982	Less Abatements and Refunds Fiscal 1982
<u>General Fund</u>				
Meals and Rooms Tax.	\$ 5,952,406.77	\$(.01)	\$38,897,401.09	\$.....
Interest and Dividends Tax	12,619,554.80	.....	15,292,923.32	222,010.33
Railroad Companies Tax	33,271.78	.....	77,962.50	.....
Savings Bank Tax	4,026,823.12	.....	5,721,990.92	.....
Total General Fund.	<u>\$22,632,056.47</u>	<u>\$(.01)</u>	<u>\$59,990,277.83</u>	<u>\$ 222,010.33</u>
<u>Highway Fund</u>				
Add-ons:				
Registration.			4,003,238.39	
Original License.			434,017.00	
Renewal License			1,092,072.00	
Registration-Certificate.			23,593.00	
Original Title.			591,743.50	
Duplicate Title			9,393.50	
Inspection Stickers			664,325.00	
License Restoration			26,540.00	
Road Toll - Other			1,215,273.00	
Total Highway Fund	<u>\$.....</u>	<u>\$.....</u>	<u>\$ 8,060,195.39</u>	<u>\$.....</u>

SUMMARY OF MEALS AND ROOMS TAX - FISCAL 1982

	Tax	Licenses
Cash Collections (net)	\$36,903,768.22	\$ 14,870.00
Less: Timely Filed 7/1/81 - 7/31/81.	5,745,184.99	5,240.00
	31,158,583.23	9,630.00
Add: Timely Filed 7/1/82 - 7/31/82.	7,050,674.34	630.00
Total.	<u>\$38,209,257.57</u>	<u>\$ 10,260.00</u>
Less: Administrative Expense.		
Net Meals and Rooms Revenue - General Fund		

EXHIBIT J-1

Sub-Total	Less Distributed to Towns	Less Administrative Expense Fiscal 1982	Less State Share Fiscal 1982	Undistributed Balance June 30, 1982
\$44,849,807.85	\$ 5,952,406.73	\$ 358,406.00	\$38,538,995.09	\$.03
27,690,467.79	12,619,554.80	.....	15,070,912.99	.....
111,234.28	33,271.78	.....	58,081.84	19,880.66
9,748,814.04	4,026,823.12	.....	5,721,990.92	.....
<u>\$82,400,323.96</u>	<u>\$22,632,056.43</u>	<u>\$ 358,406.00</u>	<u>\$59,389,980.84</u>	<u>\$ 19,880.69</u>

4,003,238.39			2,802,266.87	1,200,971.52
434,017.00			303,811.90	130,205.10
1,092,072.00			764,450.40	327,621.60
23,593.00			16,515.10	7,077.90
591,743.50			414,220.45	177,523.05
9,393.50			6,575.45	2,818.05
664,325.00			465,027.50	199,297.50
26,540.00			18,578.00	7,962.00
1,215,273.00			850,691.10	364,581.90
<u>\$ 8,060,195.39</u>	<u>\$</u>	<u>\$</u>	<u>\$ 5,642,136.77</u>	<u>\$ 2,418,058.62</u>

Interest & Penalties	Vietnam Bonus Tax	Total
\$ 210,646.75	\$ 476,064.20	\$37,605,349.17
3,052.99	100,416.63	5,853,894.61
207,593.76	375,647.57	31,751,454.56
4,486.30	90,155.89	7,145,946.53
<u>\$ 212,080.06</u>	<u>\$ 465,803.46</u>	<u>\$38,897,401.09</u>
		<u>358,406.00</u>
		<u>\$38,538,995.09</u>

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A
COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1982

<u>HIGHER EDUCATION SELF-AMORTIZING</u>		<u>Chapter</u>	<u>Year</u>	<u>Authorized</u>	<u>Issued</u>
University Housing.		7	1950	\$ 500,000.00	\$ 500,000
University Dormitory.		249	1957	1,150,000.00	1,150,000
University Housing.		178	1959	1,000,000.00	1,000,000
University Dormitory.		192	1961	550,000.00	550,000
University Dining Hall.		197	1961	1,700,000.00	1,700,000
University Residence Hall.		205:1	1963*	1,880,000.00	1,880,000
University Capital Budget		281:4	1965	3,000,000.00	3,000,000
University Capital Budget		281:4	1965	4,254,000.00	4,250,000
University Education Center		281:5	1965	500,000.00	500,000
University State Colleges		251:2	1963	3,750,000.00	3,750,000
University State Colleges		251:2	1963	584,811.00	580,000
Plymouth and Keene Dormitories.		264:4	1961	1,421,044.00	1,420,000
University Capital Budget		294:3	1967	9,855,915.00	9,855,500
University Capital Budget		505:3	1969	4,810,950.00	4,800,000
University Capital Budget		559:3	1971	3,045,000.00	2,945,000
Durham Dormitory.		38:3	1974	2,183,000.00	2,180,000
Plymouth Dormitory.		504:3	1975	1,959,000.00	1,959,000
Dining Hall Expansion		49:2	1978	304,560.00	304,560
University Capital Budget		435:3	1979	2,318,000.00	2,175,000
Total Higher Education Self-Amortizing.				<u>44,766,280.00</u>	<u>44,499,060</u>
<u>HIGHER EDUCATION/GENERAL FUND</u>					
University Construction		247	1957	4,150,000.00	4,150,000
University Heating Plant.		30	1963	220,000.00	220,000
University Building		116/187	1963	5,305,000.00	5,305,000
University Capital Budget		281:3	1965	4,001,459.00	4,000,000
University Capital Budget		281:3	1965	12,320,000.00	12,320,000
University Capital Budget		394:2	1967	4,544,500.00	4,544,500
University Capital Budget		505:2	1969	6,529,400.00	6,500,000
University Water System		7	1970	750,000.00	700,000

*Amended as noted in FY 75 Report

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding		Increase (Decrease)
					June 30, 1982	June 30, 1981	
\$.....	\$.....	1950	1.40	\$ 420,000	\$ 80,000	\$ 90,000	\$ (10,000)
.....	.....	1959	3.25	840,000	310,000	350,000	(40,000)
.....	.....	1961	2.80	585,000	415,000	450,000	(35,000)
.....	.....	1963	2.90	330,000	220,000	240,000	(20,000)
.....	.....	1963	2.90	1,080,000	620,000	680,000	(60,000)
.....	.....	1965	3.30	960,000	920,000	980,000	(60,000)
.....	.....	1967	3.40	1,500,000	1,500,000	1,600,000	(100,000)
.....	4,000.00	1970	5.40	1,400,000	2,850,000	3,000,000	(150,000)
.....	.....	1970	5.40	145,000	355,000	375,000	(20,000)
.....	.....	1967	3.40	1,500,000	2,250,000	2,350,000	(100,000)
.....	4,811.00	1970	5.40	220,000	360,000	380,000	(20,000)
.....	1,044.00	1963	2.80	1,330,000	90,000	180,000	(90,000)
.....	415.00	1971	4.10	5,390,500	4,465,000	4,955,000	(490,000)
.....	10,950.00	1974	4.70	1,040,000	3,760,000	3,890,000	(130,000)
.....	100,000.00	1976	5.875	295,000	2,650,000	2,700,000	(50,000)
5,000.00	.....	1977	5.00	215,000	1,965,000	2,010,000	(45,000)
.....	.....	1978	4.75	159,000	1,800,000	1,840,000	(40,000)
.....	.....	1981	9.50/9.60 & 9.70	6,560	298,000	304,560	(6,560)
.....	143,000.00	1981	9.50/9.60 & 9.70	50,000	2,125,000	2,175,000	(50,000)
<u>3,000.00</u>	<u>264,220.00</u>			<u>17,466,060</u>	<u>27,033,000</u>	<u>28,549,560</u>	<u>(1,516,560)</u>
.....	.....	1959	3.25	3,150,000	1,000,000	1,150,000	(150,000)
.....	.....	1963	2.80	205,000	15,000	30,000	(15,000)
.....	.....	1967	3.40	3,805,000	1,500,000	1,800,000	(300,000)
.....	1,459.00	1967	3.40	3,000,000	1,000,000	1,200,000	(200,000)
.....	.....	1970	5.40	6,600,000	5,720,000	6,320,000	(600,000)
.....	.....	1971	4.10	2,309,500	2,235,000	2,445,000	(210,000)
.....	20,473.81	1974	4.70	2,560,000	3,940,000	4,260,000	(320,000)
.....	50,000.00	1974	4.70	400,000	300,000	350,000	(50,000)

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A
COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1982

HIGHER EDUCATION/GENERAL FUND (Continued)

	Chapter	Year	Authorized	Issued
University Capital Budget	559:2	1971	\$ 3,292,000.00	\$ 3,290,000
University Capital Budget	38:2	1974(A)	10,879,000.00	10,875,000
University Capital Budget	504:2	1975	3,328,000.00	3,328,000
University Capital Budget	49:2	1978	8,334,540.00	8,330,440
University Capital Budget	435:2	1979	5,426,500.00	.....
University Capital Budget	565	1981	5,819,000.00	.....
Total Higher Education/General Fund			<u>74,899,399.00</u>	<u>63,562,940</u>

GENERAL FUNDS

Capital Improvements.	264:1	1961	2,945,927.00	2,940,000
Capital Improvements.	251:1	1963*	5,000,000.00	5,000,000
Capital Improvements.	251:1	1963*	3,381,150.00	2,900,000
Capital Improvements.	251:1	1963*	690,000.00	690,000
Capital Improvements.	281:1	1965*	5,476,872.00	5,100,000
Capital Improvements.	281:1	1965*	75,000.00	75,000
Capital Improvements.	394:1	1967*	7,087,960.00	6,500,000
Capital Improvements.	394:1	1967*	85,000.00	85,000
Capital Improvements.	505	1969*	7,774,458.00	7,000,000
Employees' Retirement	183	1945	1,359,000.00	1,350,000
State Armories.	268	1961*	150,000.00	.....
Teachers' Retirement.	6	1950*	2,000,000.00	2,000,000
New Hampshire Port Authority.	287	1959	1,000,000.00	1,000,000
Technical Institute	267	1961	1,650,000.00	1,650,000
State Parks System.	263	1961*	4,000,000.00	4,000,000
State Parks System.	263	1961*	4,000,000.00	4,000,000
State Parks System.	263	1961*	2,970,611.00	2,500,000
Hampton Harbor.	333	1963	350,000.00	310,000
Allied Health Professions (Technical Institute) . .	410:5	1967*	1,255,879.00	1,250,000
Womens Dormitory.	505:4	1969*	723,000.00	720,000

*Amended as noted in FY 75 Report

(A) As amended by Chapter 38:6, 1977 Laws

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding		Increase (Decrease)
					June 30, 1982	June 30, 1981	
\$.....	\$ 2,000.00	1976	5.875	\$ 890,000	\$ 2,400,000	\$ 2,550,000	\$ (150,000)
.....	4,000.00	1977	5.00	2,718,750	8,156,250	8,700,000	(543,750)
.....	.....	1978	4.75	543,000	2,785,000	2,945,000	(160,000)
4,100.00	.....	1981	9.50/9.60 & 9.70	428,440	7,902,000	8,330,440	(428,440)
5,426,500.00	.....	....	....	.....	.....	.....	.....
5,819,000.00	.....	....	....	.....	.....	.....	.....
<u>11,270,073.81</u>	<u>66,385.19</u>			<u>26,609,690</u>	<u>36,953,250</u>	<u>40,080,440</u>	<u>(3,127,190)</u>
.....	5,927.00	1963	2.80	2,850,000	90,000	240,000	(150,000)
.....	.....	1965	3.20	4,000,000	1,000,000	1,250,000	(250,000)
.....	481,150.00	1967	3.40	2,150,000	750,000	900,000	(150,000)
.....	.....	1972	4.50	500,000	190,000	240,000	(50,000)
.....	376,872.00	1971	4.10	2,850,000	2,250,000	2,500,000	(250,000)
.....	.....	1972	4.50	65,000	10,000	20,000	(10,000)
.....	587,960.00	1971	4.10	3,300,000	3,200,000	3,500,000	(300,000)
.....	.....	1972	4.50	85,000	.....	5,000	(5,000)
.....	326,330.06	1974	4.70	2,800,000	4,200,000	4,550,000	(350,000)
.....	9,000.00	1965	3.20	1,350,000	.....	100,000	(100,000)
41,955.18	108,044.82	....	....	.....	.....	.....	.....
.....	.....	1965	3.20	1,600,000	400,000	500,000	(100,000)
.....	.....	1965	3.20	800,000	200,000	250,000	(50,000)
.....	.....	1967	3.40	1,200,000	450,000	530,000	(80,000)
.....	.....	1963	2.80	3,800,000	200,000	400,000	(200,000)
.....	.....	1965	3.20	3,200,000	800,000	1,000,000	(200,000)
286,996.73	183,614.27	1971	4.10	1,650,000	850,000	1,000,000	(150,000)
.....	40,000.00	1970	5.40	310,000	.....	10,000	(10,000)
.....	5,879.00	1971	4.10	550,000	700,000	750,000	(50,000)
.....	3,000.00	1972	4.50	350,000	370,000	405,000	(35,000)

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A
COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1982

GENERAL FUNDS (Continued)	Chapter	Year	Authorized	Issued
Water Pollution Control	376	1969	\$ 1,499,000.00	\$
Industrial School Medical Facility.	36	1970	250,000.00	250,000
State Prison Heating System	56	1970	50,000.00	50,000
Capital Improvements.	559:1 & 16	1971*	5,064,165.00	4,740,000
Winnepesaukee River Basin Watershed	36:2	1971	2,788,000.00	1,150,000
Capital Improvements.	42	1972(B)	710,000.00	.....
Legislative Facilities Commission	368:6	1973*	5,218,350.00	5,215,000
Electronic Roll Call System	592	1973*	260,000.00	260,000
Acquisition of Gile Forest.	367	1973	219,922.55	200,000
Capital Improvements.	38:1	1974(C)	12,970,895.00	12,850,000
Water Resources Project	38:13	1974(D)	668,975.00	275,000
Mount Sunapee Snow Making Study	38:29	1974	15,000.00	.....
Acquisition of Rail Properties.	49:2	1974	6,000,000.00	1,500,000
 Hampton Harbor Pier	50:4	1974(E)	350,000.00	350,000
Port Authority Fencing.	50:9	1974	25,000.00	25,000
Portsmouth Pier and Marine Science Facilities	50:3	1974(E)	720,000.00	720,000
Mt. Washington Summit Facilities.	30	1974(F)	3,798,000.00	1,973,000
 Snow Making Mount Sunapee	276	1975	761,360.00	.....
Capital Improvements.	504	1975(G)	22,907,137.22	20,503,000
Regional Vocational Education Program	567	1973(H)	30,584,500.00	5,900,000
Regional Vocational Education Program	567	1973(H)	5,165,000.00	5,165,000

*Amended as noted in FY 75 Report

**Principal Payments are consolidated by the Treasurer, therefore not available by Chapter

(B) As amended by Chapter 38:17, 1974 Laws

(C) As amended by Chapter 491:4, 1975 Laws

Chapter 55, 1976 Laws

Chapter 38, 1977 Laws

Chapter 493:2, 1977 Laws

(D) As amended by Chapter 504, 1975 Laws

Chapter 493, 1977 Laws

(E) As amended by Chapter 421, 1975 Laws

(F) As amended by Chapter 49, 1978 Laws

(G) As amended by Chapter 1, 53, 37, 1976 Laws

Chapter 101 & 493, 1977 Laws

Chapter 40, 1978 Laws

Chapter 120, 1979 Laws

(H) As amended by Chapter 345, 1975 Laws

Chapter 271:1, 1979 Laws

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding		Increase (Decrease)
					June 30, 1982	June 30, 1981	
\$ 1,499,000.00	\$.....	....	....	\$.....	\$.....	\$.....	\$.....
.....	.....	1976	5.60	130,000	120,000	140,000	(20,000)
.....	.....	1976	5.60	30,000	20,000	25,000	(5,000)
.....	324,165.00	1976	5.60	1,460,000	3,280,000	3,500,000	(220,000)
1,476,205.70	161,794.30	1976	5.60	380,000	770,000	825,000	(55,000)
28,350.00	681,650.00	....	....	.....	.....	.....	.....
3,350.00	.....	1976	5.60	1,575,000	3,640,000	3,900,000	(260,000)
.....	.....	1976	5.60	120,000	140,000	160,000	(20,000)
8,999.23	10,923.32	1976	5.60	120,000	80,000	100,000	(20,000)
20,000.00	100,895.00	1977	5.00	3,281,250**	9,843,750	10,500,000	(656,250)
58,674.39	335,300.61	1977	5.00	.....	.....	.....	.....
14,842.48	157.52	....	....	.....	.....	.....	.....
4,500,000.00	.....	1981	9.50/9.60 & 9.70	75,000	1,425,000	1,500,000	(75,000)
.....	.....	1978	4.75	.....	.....	.....	.....
.....	.....	1978	4.75	495,000**	600,000	700,000	(100,000)
.....	.....	1978	4.75	.....	.....	.....	.....
1,024,989.30	800,010.70	1981	9.50/9.60 & 9.70	73,000	1,900,000	1,973,000	(73,000)
16,700.00	744,660.00	....	....	.....	.....	.....	.....
353,105.02	2,051,032.20	1978	4.75	4,003,000	16,500,000	17,500,000	(1,000,000)
13,184,500.00	11,500,000.00	1976	5.60	1,700,000	4,200,000	4,500,000	(300,000)
.....	.....	1979	5.70	545,000	4,620,000	4,802,500	(182,500)

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A
COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1982

GENERAL FUNDS (Continued)

	Chapter	Year	Authorized	Issued
State Office Building	38:1	1976(I)	\$ 10,990,000.00	\$ 10,850,000
New Hampshire Hospital Renovations.	55:4	1976	3,600,000.00	3,600,000
Winnisquam Dam.	6	1977	40,000.00	40,000
Hooksett Liquor Stores.	600:79	1977	360,000.00	360,000
Pine River Forest	447	1977	462,500.00	402,500
Capital Improvements.	49	1978(J)	4,366,009.00	1,500,000
Parking Meters at Hampton Beach	422	1977	82,500.00	82,500
Cannon Mountain Tramway	237	1977(K)	4,700,000.00	4,700,000
Retirement System	600:111	1977	20,000,000.00	.....
Capital Improvements.	435	1979	8,092,000.00	.....
Acquisition of Agricultural Land Development Rights	301:2	1979	3,000,000.00	.....
Capital Improvements.	Various	(L)	33,267,000.00	33,267,000
Capital Improvements.	99:1	1981	16,118,751.00	.....
Police Standards and Training Facility.	541:1	1981	1,424,400.00	.....
Liquor Store - Nashua	432:2	1981	480,000.00	.....
Capital Improvements.	565	1981	10,593,753.00	.....
Dam Maintenance	24	1981	2,200,000.00	.....
Capital Improvements.	38	1981	862,500.00	.....
Parking Meters.	43:158	1981	45,000.00	.....
Total General Funds			<u>272,684,574.77</u>	<u>164,998,000</u>

STATE OFFICE BUILDING SINKING FUND

State Office Building	264	1961	<u>1,690,500.00</u>	<u>1,690,000</u>
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(I) As amended by Chapter 103:6, 1979 Laws

(J) As amended by Chapter 40, 1978 Laws

Chapter 3, 75:11, 103, 102:2, 435,
457:3 & 500:7, 1979 Laws

(K) As amended by Chapter 52:11, 1978 Laws
Chapter 103:8, 1979 Laws

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding		Increase (Decrease)
					June 30, 1982	June 30, 1981	
\$ 137,130.70	\$ 2,869.30	1979	5.70	\$ 1,560,000	\$ 9,290,000	\$ 9,810,000	\$ (520,000)
.....	.....	1979	5.70	540,000	3,060,000	3,240,000	(180,000)
.....	.....	1979	5.70	30,000	10,000	20,000	(10,000)
.....	.....	1979	5.70	108,000	252,000	288,000	(36,000)
3,703.44	56,296.56	1979	5.70	242,500	160,000	240,000	(80,000)
1,685,231.55	1,180,777.45	1979	5.70	225,000	1,275,000	1,350,000	(75,000)
.....	.....	1979	5.70	49,500	33,000	49,500	(16,500)
.....	.....	1981	9.50/9.60 & 9.70	235,000	4,465,000	4,700,000	(235,000)
.....	20,000,000.00	....	....	.....	.....	.....	.....
7,439,562.80	652,437.20	....	....	.....	.....	.....	.....
3,000,000.00	.....	....	....	.....	.....	.....	.....
.....	.....	1981	9.50/9.60 & 9.70	1,632,000	31,635,000	33,267,000	(1,632,000)
14,577,279.00	1,541,472.00	....	....	.....	.....	.....	.....
1,424,400.00	.....	....	....	.....	.....	.....	.....
.....	480,000.00	....	....	.....	.....	.....	.....
10,503,682.44	90,070.56	....	....	.....	.....	.....	.....
2,200,000.00	.....	....	....	.....	.....	.....	.....
862,500.00	.....	....	....	.....	.....	.....	.....
45,000.00	.....	....	....	.....	.....	.....	.....
<u>64,722,488.02</u>	<u>42,964,086.75</u>			<u>52,019,250</u>	<u>112,978,750</u>	<u>121,240,000</u>	<u>(8,261,250)</u>
.....	<u>500.00</u>	1963	2.80	<u>1,615,000</u>	<u>75,000</u>	<u>160,000</u>	<u>(85,000)</u>

(L) Revised Statutes Annotated, Ch. 188 E	\$ 13,250,500	Construction of Regional Vocational Education Centers
Chapter 432, 1975 Laws	281,500	Capital Improvements at Mount Monadnock
Chapter 254, 1977 Laws	280,000	Capital Improvements at Laconia State School
Chapter 49:1, 1978 Laws	9,090,000	Various Capital Improvements in Various Departments
Chapter 435:1, 1979 Laws	10,000,000	Various Capital Improvements, Equipment Purchases and Energy Conservation Measures in Various Departments
Chapter 375, 1979 Laws	365,000	Acquisition and Remodeling of the Upham-Walker House

STATE OF NEW HAMPSHIRE

ANALYSIS OF BOND AUTHORIZATION AND A
COMPARATIVE STATEMENT OF BONDS OUTSTANDING
Fiscal Year Ended June 30, 1982

	Chapter	Year	Authorized	Issued
<u>HIGHWAY FUND</u>				
Highway Construction.	479/480	1969	\$ 8,000,000.00	\$ 8,000,000
Highway Construction.	557	1971	6,000,000.00	6,000,000
Bridge Reconstruction.	451	1971	1,000,000.00	730,000
Highway Construction.	376	1973	6,000,000.00	6,000,000
Bridge Reconstruction.	325	1973	900,000.00	270,000
Bridge Reconstruction - Jefferson.	526	1973	3,000,000.00	3,000,000
Statewide Betterment.	505	1975	7,000,000.00	7,000,000
Highway Construction.	600:3	1977	13,000,000.00	13,000,000
Highway Construction.	434:3	1979	12,000,000.00	.....
Candia Raymond Project.	316:1	1981	11,125,000.00	.....
Franconia Notch.	456:1	1981	4,706,400.00	.....
Traffic Division Facility.	99:1	1981	1,668,558.00	.....
Barracks Construction and Site Acquisition.	565:1	1981	528,000.00	.....
Total Highway Funds.			<u>74,927,958.00</u>	<u>44,000,000</u>
<u>TOLL BRIDGE AND TOLL ROADS SINKING FUND</u>				
New Hampshire Turnpike.	520	1971*(M)	101,200,000.00	91,500,000
Eastern New Hampshire Turnpike (Spaulding).	237	1953	2,500,000.00	2,500,000
Eastern New Hampshire Turnpike (Spaulding).	237	1953	8,300,000.00	8,300,000
Eastern New Hampshire Turnpike (Bridge).	223	1963	3,000,000.00	3,000,000
Central New Hampshire Turnpike.	238	1953	7,500,000.00	7,500,000
Central New Hampshire Turnpike.	238	1953	5,850,000.00	5,850,000
Central New Hampshire Turnpike (Connection).	281	1963	4,000,000.00	4,000,000
Total Toll Bridge and Toll Roads Sinking Fund.			<u>132,350,000.00</u>	<u>122,650,000</u>
GRAND TOTAL.			<u>\$ 601,318,711.77</u>	<u>\$ 441,400,000</u>

*Amended as noted in FY 75 Report

**Principal payments are consolidated by the Treasurer, therefore not available by Chapter.

(M) As amended by Chapter 558:4, 1977 Laws

EXHIBIT J-2

Unissued	Lapses	Year Issued	Interest Rate	Matured	Outstanding		Increase (Decrease)
					June 30, 1982	June 30, 1981	
\$.....	\$.....	1972	4.00	\$ 8,000,000	\$.....	\$ 800,000	\$ (800,000)
.....	.....	1974	4.20	4,800,000	1,200,000	1,800,000	(600,000)
.....	270,000.00	1977	5.00	.....	.....	.....	.....
.....	.....	1977	5.00	5,000,000**	5,000,000	6,000,000	(1,000,000)
392,243.33	237,756.67	1977	5.00	.....	.....	.....	.....
.....	.....	1977	5.00	.....	.....	.....	.....
.....	.....	1978	4.75	2,800,000	4,200,000	4,900,000	(700,000)
.....	.....	1981	9.50/9.60 & 9.70	1,300,000	11,700,000	13,000,000	(1,300,000)
12,000,000.00	.....	....	....	.....	.....	.....	.....
11,125,000.00	.....	....	....	.....	.....	.....	.....
4,706,400.00	.....	....	....	.....	.....	.....	.....
1,668,558.00	.....	....	....	.....	.....	.....	.....
499,292.12	28,707.88	....	....	.....	.....	.....	.....
<u>30,391,493.45</u>	<u>536,464.55</u>	.....	.....	<u>21,900,000</u>	<u>22,100,000</u>	<u>26,500,000</u>	<u>(4,400,000)</u>
9,700,000.00	.....	1976/1977 1981	6.00/5.00 9.50/9.60 & 9.70	5,750,000	85,750,000	87,700,000	(1,950,000)
.....	.....	1956	2.25	2,500,000	.....	100,000	(100,000)
.....	.....	1958	2.60	5,900,000	2,400,000	3,000,000	(600,000)
.....	.....	1967	3.40	2,700,000	300,000	600,000	(300,000)
.....	.....	1956	2.25	7,050,000	450,000	900,000	(450,000)
.....	.....	1958	2.60	3,550,000	2,300,000	2,800,000	(500,000)
.....	.....	1967	3.40	1,900,000	2,100,000	2,300,000	(200,000)
<u>9,700,000.00</u>	<u>.....</u>	.....	.....	<u>29,350,000</u>	<u>93,300,000</u>	<u>97,400,000</u>	<u>(4,100,000)</u>
<u>\$116,087,055.28</u>	<u>\$43,831,656.49</u>	.....	.....	<u>\$ 148,960,000</u>	<u>\$ 292,440,000</u>	<u>\$ 313,930,000</u>	<u>\$ (21,490,000)</u>

STATE OF NEW HAMPSHIRE

EXHIBIT J-3

NET DEBT

Fiscal Year Ended June 30, 1982

	<u>1982</u>	<u>1981</u>	<u>Net Debt Increase (Decrease)</u>
Bonds Authorized and Unissued	\$ 123,587,055	\$ 128,096,079	\$(4,509,024)
Unexpended Balance of Appropriations	(81,162,546)	(123,051,357)	41,888,811
Reserve for Encumbrances	(101,072,116)	(76,133,616)	(24,938,500)
Unappropriated Surplus	16,759,631	14,467,293	2,292,338
Bonds Payable	292,440,000	313,930,000	(21,490,000)
Trust Obligations	477,648	473,936	3,712
Water Pollution Contracts Payable	3,619,835	3,862,958	(243,123)
Total Net Debt	<u>\$ 254,649,507</u>	<u>\$ 261,645,293</u>	<u>\$(6,995,786)</u>

NET DEBT OR SURPLUS

Fiscal Years Ended June 30

1949 Net Debt	\$ 11,367,289	1966 Net Debt	\$ 96,702,241
1950 Net Debt	14,367,272	1967 Net Debt	102,329,673
1951 Net Debt	16,219,156	1968 Net Debt	91,022,115
1952 Net Debt	17,489,712	1969 Net Debt	97,304,961
1953 Net Debt	17,361,482	1970 Net Debt	97,903,727
1954 Net Debt	19,287,767	1971 Net Debt	107,350,877
1955 Net Debt	29,664,923	1972 Net Debt	90,881,455
1956 Net Debt	38,662,916	1973 Net Debt	83,120,317
1957 Net Debt	44,705,011	1974 Net Debt	57,588,575
1958 Net Debt	46,142,572	1975 Net Debt	66,561,023
1959 Net Debt	56,815,438	1976 Net Debt	134,604,770
1960 Net Debt	37,962,489	1977 Net Debt	170,146,537
1961 Net Debt	41,874,015	1978 Net Debt	167,091,452
1962 Net Debt	36,664,402	1979 Net Debt	155,546,297
1963 Net Debt	61,245,466	1980 Net Debt	208,741,311
1964 Net Debt	70,602,149	1981 Net Debt	261,645,293
1965 Net Debt	82,670,503	1982 Net Debt	254,649,507

STATE OF NEW HAMPSHIRE

EXHIBIT J-4

STATEMENT OF HORSE RACING COMMISSION OPERATIONS
For the Fiscal Year Ended June 30, 1982

HARNESS RACING

<u>STATE SHARE OF REVENUE</u>	<u>Racing Days</u>	<u>1% to 8% Wagered</u>	<u>50% Breakage</u>	<u>Total State Share</u>
• Hinsdale Parimutuels.	52	\$ 81,685.34	\$ 16,833.52	\$ 98,518.86
Rochester Fair.	9	20,310.36	3,618.95	23,929.31
		<u>101,995.70</u>	<u>20,452.47</u>	<u>122,448.17</u>
Fees, Fines & Forfeitures				22,066.60
Reimbursement of State Steward.				6,965.65
Unclaimed Ticket Account.				<u>37,024.60</u>
Total Revenue.				<u>188,505.02</u>
 <u>DISTRIBUTION OF REVENUE</u>				
Transfer to General Fund:				
Parimutuel Tax		74,957.46		
Breakage		20,452.47		
Sire Stakes.		27,038.24		
Fees		21,096.60		
Fines.		970.00		
Reimbursement of State Steward		6,965.65		
Unclaimed Ticket Account		<u>37,024.60</u>		
Total Transfer to General Fund			\$ 188,505.02	
TOTAL REVENUE DISTRIBUTED				<u>\$ 188,505.02</u>

NOTE: There were no running races in Fiscal 1982 due to extensive fire damage of track facilities at Rockingham Park.

STATE OF NEW HAMPSHIRE

EXHIBIT J-5

STATEMENT OF GREYHOUND RACING COMMISSION OPERATIONS
For the Fiscal Year Ended June 30, 1982

<u>STATE SHARE OF REVENUES</u>	<u>Racing Days</u>	<u>State Tax 6% to 10% Plus 4% Exotic</u>	<u>State Breakage 50%</u>	<u>Total Receipts</u>
Lakes Region Greyhound Park	58	\$ 89,174.76	\$ 8,171.34	\$ 97,346.10
Hinsdale Greyhound Racing, Assoc.	245	1,123,080.30	33,778.07	1,156,858.37
Seabrook Greyhound Racing, Inc.	304	<u>5,758,545.74</u> 6,970,800.80	<u>143,430.14</u> 185,379.55	<u>5,901,975.88</u> 7,156,180.35
Licenses and Fines.				14,793.00
Reimbursement of State Judge.				35,294.12
Accounts Receivable				53,251.66
Unclaimed Ticket Account.				<u>116,692.60</u>
Total Revenue				<u>\$ 7,376,211.73</u>

DISTRIBUTION OF REVENUE

Transfer to General Fund:

Parimutuel Tax	\$ 7,006,287.22
Breakage	186,399.78
Licenses	11,368.00
Fines.	3,945.00
Reimbursement of State Judges.	51,519.13
Unclaimed Ticket Account	<u>116,692.60</u>
TOTAL REVENUE DISTRIBUTED	<u>\$ 7,376,211.73</u>

STATE OF NEW HAMPSHIRE

EXHIBIT J-6

SPECIAL ACCOUNTS

Since their inception as major sources of State revenue, the liquor, beer and racing receipts have been separately listed in the Comptroller's Report (See Exhibit A-9). Fiscal 1982 gross revenue from these accounts totaled \$55,826,772 or 18.6% of the \$300,605,500 General Fund Unrestricted Revenue. However, Horse Racing activities were curtailed at Rockingham Park due to extensive fire damage. The following is a summary of the activity experienced in the past five biennia in the areas of liquor, racing and all Unrestricted General Fund Revenue:

Year	<u>Greyhound Racing</u>		<u>Horse Racing</u>		<u>Liquor</u>		<u>All Revenue</u>	
	Amount	Percent Increase	Amount	Percent Increase	Amount	Percent Increase	Amount	Percent Increase
1973	\$ 396,324	....	\$ 10,197,139	(7.3)	\$ 28,261,937	11.6	\$122,136,561	7.3
1974	3,381,450	....	7,995,314	(21.6)	28,591,883	1.2	128,095,556	4.8
1975	6,638,439	96.0	7,533,149	(5.7)	29,423,726	2.9	133,714,990	4.4
1976	9,212,743	38.8	7,569,761	.5	30,391,218	3.3	146,944,531	9.8
1977	8,334,924	(9.5)	6,628,640	(12.4)	30,471,466	.3	160,262,401	9.1
1978	8,745,923	5.0	7,092,899	7.0	34,032,257	11.7	204,056,552	27.3
1979	7,719,929	(11.7)	6,514,048	(8.2)	38,404,279	12.8	228,007,150	11.7
1980	7,517,517	(2.6)	4,915,052	(24.5)	37,771,638	(1.6)	231,948,752	1.7
1981	7,923,244	5.4	1,552,770	(68.4)	41,217,748	9.1	239,212,887	3.1
1982	7,259,519	(.8)	117,476	(92.4)	42,386,107	2.8	300,604,500	25.7

STATE OF NEW HAMPSHIRE
ALL GOVERNMENTAL AND PROPRIETARY FUNDS - BUDGETARY BASIS
COMPARATIVE REVENUES AND BOND PROCEEDS
(Dollars in Thousands)

EXHIBIT K-1

	Fiscal Year Ended June 30				
	1978	1979	1980	1981	1982
General Property Taxes	\$ 6,660	\$ 7,297	\$ 7,975	\$ 7,826	\$ 7,395
Special Taxes	80,982	97,712	96,545	99,958	154,696
Poll or Personal Taxes	26,787	25,918	25,617	26,723	26,212
Business License Taxes	71,802	75,834	79,501	76,939	88,575
Non-Business License Taxes	24,503	24,815	25,970	26,894	28,360
Fees	8,037	8,885	9,384	10,460	17,003
Fines, Penalties and Interest	2,931	4,291	3,942	4,734	5,432
Grants from Federal Government	178,347	190,757	213,767	245,754	226,524
Grants from Local/Private Sources	12,982	17,725	20,466	21,027	24,694
Rents and Leases	1,242	1,306	2,354	2,508	2,752
Interest, Premiums & Discounts	1,778	2,943	3,263	3,281	2,767
Sale of Commodities	4,115	3,464	2,879	3,094	4,026
Sale of Services	15,309	17,874	23,893	24,543	27,896
Assessments	13,289	14,399	15,602	17,122	20,279
Public Service Enterprise	41,648	48,537	48,919	51,302	52,840
Miscellaneous	9,235	15,549	13,965	10,497	16,687
Grants from Other Agencies	14,444	9,923	18,317	20,278	18,958
Sub Total	514,091	567,229	612,359	652,940	725,096
Bonds Issued	33,885	40,500	-	87,250	-
Total Receipts	<u>\$547,976</u>	<u>\$607,729</u>	<u>\$612,359</u>	<u>\$740,190</u>	<u>\$725,096</u>

STATE OF NEW HAMPSHIRE
ALL GOVERNMENTAL AND PROPRIETARY FUNDS - BUDGETARY BASIS
COMPARATIVE EXPENDITURES
(Dollars in Thousands)

EXHIBIT K-2

	Fiscal Year Ended June 30				
	1978	1979	1980	1981	1982
Personnel Services.	\$134,592	\$139,793	\$155,912	\$166,880	\$176,932
Supplies & Materials.	15,828	18,008	21,514	21,078	20,574
Subsistence & Support of Persons.	2,713	3,707	4,194	5,338	5,636
Communications Service.	3,237	3,645	4,231	4,742	5,774
Travel Expense.	3,618	4,647	4,841	5,357	5,292
Transportation.	886	1,272	1,076	1,112	122
Printing and Binding.	843	1,203	1,224	1,595	1,844
Advertising	419	810	858	744	804
Heat, Light & Power	2,702	3,052	3,662	4,640	7,888
Rents and Rentals	9,495	12,026	12,473	14,386	15,750
Repairs and Alterations	11,372	9,447	6,849	5,994	4,798
Motor Vehicle Upkeep.	2,631	2,678	3,014	3,855	4,118
Contract Earnings	810	2,485	5,988	1,435	1,654
Miscellaneous	24,420	24,353	43,007	24,231	17,111
Grants and Subsidies.	224,484	250,114	309,502	359,179	362,635
Debt Service.	27,258	30,677	33,275	36,403	47,397
Sub Total	465,308	507,917	611,620	656,969	678,329
Capital Outlays	59,986	61,627	70,997	65,601	58,119
Total Expenditures	<u>\$525,294</u>	<u>\$569,544</u>	<u>\$682,617</u>	<u>\$722,570</u>	<u>\$736,448</u>

STATE OF NEW HAMPSHIRE
GENERAL FUND - BUDGETARY BASIS
COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

EXHIBIT K-3

	Fiscal Year Ended June 30				
	1978	1979	1980	1981	1982
Balance, July 1	\$ 2,498,667	\$ 12,794,847	\$ 33,885,345	\$ 9,643,372	\$(30,637,551)
Additions:					
Unrestricted Revenue:					
Beer	4,681,002	4,872,311	4,906,784	5,071,223	6,063,669
Board & Care	8,562,400	9,960,412	13,956,143	14,357,371	17,308,728
Business Profits Tax	52,453,232	64,017,845	62,786,663	57,339,717	79,737,252
Estate and Legacy Tax	6,914,386	7,455,207	8,180,832	9,996,975	9,321,227
Insurance	10,761,314	12,272,178	14,184,088	14,884,318	16,529,912
Liquor	34,032,257	38,404,279	37,771,638	41,217,748	42,386,108
Meals & Rooms	15,386,639	17,261,701	18,498,692	25,033,970	38,538,995
Other	17,201,479	18,257,974	20,075,025	21,396,932	23,134,145
Racing	15,838,822	14,233,983	12,432,569	9,476,014	7,376,996
Telephone	6,540,836	6,955,800	7,289,094	7,608,376	7,244,130
Tobacco	26,760,354	25,918,296	25,582,196	26,722,486	26,211,973
Utilities	2,029,649	4,090,798	1,812,642	1,674,257	670,971
Intangible Tax	893,442	1,002,813	1,163,787	1,402,173	15,070,913
Sweepstakes Revenue	-	-	-	-	610,234
Savings Bank Tax	-	-	-	-	5,235,082
Real Estate Transfer Tax	2,000,740	3,303,553	3,308,599	3,031,327	5,164,165
Total Unrestricted Revenue . . .	204,056,552	228,007,150	231,948,752	239,212,887	300,604,500
*Federal Revenue Sharing	7,601,908	8,040,761	-	-	-
Transfers from Other Funds	391,970	510,712	321,652	31,792	405,002
Other Credits	507,325	540,190	509,003	294,060	276,713
Total Additions	212,557,755	237,098,813	232,779,407	239,538,739	301,286,215
Deductions:					
Appropriations:					
General Government	51,959,667	55,995,498	74,797,250	80,354,111	86,826,843
Justice & Public Protection	15,628,406	16,824,203	22,403,352	23,406,923	22,433,277
Resource Protection & Development .	14,163,915	14,525,272	15,842,347	17,196,229	18,327,428
Transportation	948,121	864,401	1,036,111	1,073,439	1,024,042
Health & Social Services	40,422,856	43,618,039	51,964,202	56,079,212	65,554,764
Education	44,757,508	45,140,785	47,196,416	51,063,540	52,646,519
Liquor Commission	8,647,327	9,757,562	11,195,990	11,679,123	12,679,528
Special Fund	34,275,350	39,895,422	45,239,395	53,759,762	59,155,313
Total Appropriations	210,803,150	226,621,182	269,675,063	294,612,339	318,647,714
Lapses	(8,908,461)	(10,695,844)	(13,009,632)	(15,256,821)	(15,069,831)
Net Appropriations	201,894,689	215,925,338	256,665,431	279,355,518	303,577,883
Transfers to Other Funds	78	59,914	192,294	119,447	-
Other Debits	366,808	23,063	163,655	344,697	249,470
Total Deductions	202,261,575	216,008,315	257,021,380	279,819,662	303,827,353
Balance, June 30.	\$ 12,794,847	\$ 33,885,345	\$ 9,643,372	\$(30,637,551)	\$(33,178,689)

*Accounting Change: Federal Revenue Sharing Recorded as Restricted Revenue
in FY 1980 and not lapsed to surplus as in prior years.

STATE OF NEW HAMPSHIRE
HIGHWAY FUND
COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

EXHIBIT K-4

	<u>Fiscal 1982</u>	<u>Fiscal 1981</u>
Balance, July 1	\$ 7,453,275	\$ 15,540,234
Additions:		
Unrestricted Revenue:		
Gasoline Tax	\$ 59,808,653	\$ 47,539,321
Motor Vehicle Fees	29,751,471	25,326,530
Other	<u>1,901,238</u>	<u>1,628,591</u>
Total Unrestricted Revenue	91,461,362	74,494,442
Bonds Authorized	8,291,020	17,208,230
Other Credits	28,620	7,060
Total Additions	<u>99,781,002</u>	<u>91,709,732</u>
Deductions:		
Appropriations:		
Gross Appropriations	102,071,049	104,856,078
Less Lapses	<u>9,800,122</u>	<u>9,392,728</u>
Net Appropriations	92,270,927	95,463,350
Transfers to Other Funds	-	308,424
Other Debits/Adjustments	<u>5,157,015</u>	<u>4,024,917</u>
Total Deductions	<u>97,427,942</u>	<u>99,796,691</u>
Balance, June 30	<u>\$ 9,806,335</u>	<u>\$ 7,453,275</u>

STATE OF NEW HAMPSHIRE
FISH AND GAME FUND
COMPARATIVE STATEMENT OF UNAPPROPRIATED SURPLUS

EXHIBIT K-5

	<u>Fiscal 1982</u>	<u>Fiscal 1981</u>
Balance, July 1.	\$ 336,425	\$ 503,015
Additions:		
Unrestricted Revenue	\$ 3,182,106	\$ 2,774,336
Other Credits.	<u>36,711</u>	<u>34,774</u>
Total Additions.	<u>\$ 3,218,817</u>	<u>\$ 2,809,110</u>
Deductions:		
Appropriations:		
Gross Appropriations	3,396,260	3,416,986
Less Lapses.	<u>287,454</u>	<u>451,001</u>
Net Appropriations.	3,108,806	2,965,985
Other Debits	<u>35</u>	<u>9,715</u>
Total Deductions	<u>3,108,841</u>	<u>2,975,700</u>
Balance, June 30	<u>\$ 446,401</u>	<u>\$ 336,425</u>